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No. S 64

INCOME TAX ACT 1947

INCOME TAX (INTERNATIONAL TAX COMPLIANCE AGREEMENTS) (MULTILATERAL COMPETENT AUTHORITY AGREEMENT ON THE EXCHANGE OF COUNTRY-BY-COUNTRY REPORTS) (AMENDMENT) ORDER 2026

In exercise of the powers conferred by section 105K(1) of the Income Tax Act 1947, the Minister for Finance makes the following Order:

Citation and commencement

1. This Order is the Income Tax (International Tax Compliance Agreements) (Multilateral Competent Authority Agreement on the Exchange of Country-By-Country Reports) (Amendment) Order 2026 and comes into operation on 9 February 2026.

Amendment of paragraph 2

2. In the Income Tax (International Tax Compliance Agreements) (Multilateral Competent Authority Agreement on the Exchange of Country-By-Country Reports) Order 2018 (G.N. No. S 72/2018), in paragraph 2 —

(*a*) in sub-paragraph (*r*), replace the full-stop at the end with a semi-colon; and

(*b*) after sub-paragraph (*r*), insert —

"(*s*) the competent authority of the country specified in the Nineteenth Schedule, starting 11 June 2025;

(*t*) the competent authority of the country specified in the Twentieth Schedule, starting 19 December 2025.".

New Nineteenth and Twentieth Schedules

3. In the Income Tax (International Tax Compliance Agreements) (Multilateral Competent Authority Agreement on the Exchange of Country-By-Country Reports) Order 2018, after the Eighteenth Schedule, insert —

"NINETEENTH SCHEDULE

Paragraph 2(*s*)

COUNTRY

1. Cameroon

TWENTIETH SCHEDULE

Paragraph 2(*t*)

COUNTRY

1. Senegal".

[G.N. Nos. S 711/2018; S 893/2018; S 546/2020; S 959/2021; S 356/2022; S 26/2023; S 714/2023; S 69/2024; S 224/2024; S 731/2024; S 813/2024; S 263/2025]

Made on 31 January 2026.

NGIAM SIEW YING
Second Permanent Secretary,
Ministry of Finance,
Singapore.

[AG/LEGIS/SL/134/2025/6]