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No. S 833

INCOME TAX ACT 1947

INCOME TAX (INTERNATIONAL TAX COMPLIANCE AGREEMENTS) (MULTILATERAL COMPETENT AUTHORITY AGREEMENT ON THE EXCHANGE OF COUNTRY-BY-COUNTRY REPORTS) (AMENDMENT NO. 2) 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 No. 2) Order 2026 and comes into operation on 17 November 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 (*t*), replace the full-stop at the end with a semi-colon; and

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

"(*u*) the competent authority of each of the countries specified in the Twenty-First Schedule, starting 13 February 2026;

(*v*) the competent authority of the country specified in the Twenty-Second Schedule, starting 1 July 2026;

(*w*) the competent authority of the country specified in the Twenty-Third Schedule, starting 1 October 2026.".

New Twenty-First, Twenty-Second and Twenty-Third 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 Twentieth Schedule, insert —

"TWENTY-FIRST SCHEDULE

Paragraph 2(*u*)

COUNTRIES

1. Mongolia
2. Montenegro
3. Republic of Armenia
4. Republic of Serbia
5. Socialist Republic of Viet Nam

TWENTY-SECOND SCHEDULE

Paragraph 2(*v*)

COUNTRY

1. Greenland

TWENTY-THIRD SCHEDULE

Paragraph 2(*w*)

COUNTRY

1. Antigua and Barbuda".

[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; S 64/2026]

Made on 10 November 2026.

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

[TP.002.002; AG/LEGIS/SL/134/2025/6]