

Income Tax (Common Reporting Standard) (Amendment No. 2) Regulations 2023

GN No. 84 of 2023

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THE INCOME TAX ACT

Regulations made by the Minister under section 161 of the Income Tax Act

1. These regulations may be cited as the *Income Tax (Common Reporting Standard) (Amendment No. 2) Regulations 2023*.

2. In these regulations -

"principal regulations" means the Income Tax (Common Reporting Standard) Regulations 2018.

3. Regulation 4(2) of the principal regulations is amended -

(a) in paragraph (a), by deleting the words "listed in the table in the Third Schedule" and replacing them by the words "as specified in a list published by the Director-General";

(b) in paragraph (b), by deleting the words "listed in the table in the Third Schedule" and replacing them by the words "as specified in a list published by the Director-General".

4. Regulation 12A of the principal regulations is revoked and replaced by the following regulation -

12A. Anti-avoidance

Where a person enters into an arrangement or engages in a practice, the main purpose or one of the main purposes of which may reasonably be considered to circumvent these regulations, these regulations shall apply as if that person had not entered into such arrangement or engaged in such practice.

5. The Third Schedule to the principal regulations is revoked.

Made by the Minister on 12 June 2023.