

INTERNATIONAL COOPERATION (TAX INFORMATION EXCHANGE

AGREEMENTS) ACT 2005

Automatic exchange of information

4A. (1) Pursuant to an agreement for the automatic exchange of information, a person is hereby required to comply with the terms and conditions of that agreement and that person shall comply with the terms and conditions thereof.

(2) Sections 4, 5 and 10 do not apply in relation to the automatic exchange of information.

[Section 4A inserted by 2015 : 28 s. 2 effective 4 July 2015]