

Singapore

Singapore Publishes Updated CRS Guide

12 January 2024

Report from IBFD Tax Treaties Unit

On 12 January 2024, the Inland Revenue Authority of Singapore (IRAS) published an updated version of its e-Tax Guide on the [Common Reporting Standard](#). The amendments made in this third edition include clarification of the terms "Participating Jurisdiction" and "Reportable Jurisdiction" and clarification of the requirements for the collection of valid self-certifications, among others. The third edition of the e-Tax Guide is available [here](#).

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