

No. **22** of 2018.

Income Tax (International Agreement)(2019 Budget)(Amendment) Act 2018.

Certified on : **30 JAN 2019**



No. **22** of 2018.

Income Tax (International Agreements)(2019 Budget)(Amendment) Act 2018.

ARRANGEMENT OF SECTION.

Incorporation (Amendment of Section 2).



No. of 2018.

AN ACT

entitled

Income Tax (International Agreements)(2019 Budget)(Amendment) Act 2018,

Being an Act to amend the ***Income Tax (International Agreements) Act 1987,***

MADE by the National Parliament to come into operation on 1 January 2019.

INCORPORATION (AMENDMENT OF SECTION 2).

Section 2 of the Principal Act is amended by inserting a new subsection after Subsection (2) as follows:


“(2B) Subject to the *Constitution* and to Section 2, the provisions of the **Multilateral Convention on Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI)** (as amended), the **Convention on Mutual Administrative Assistance in Tax Matters (MAC)** (as amended) and any other international tax treaty affecting cooperation and exchange of information or mutual administrative assistance agreements, that Papua New Guinea is signatory to, have the force of law according to their tenor.”.

I hereby certify that the above is a fair print of the ***Income Tax (International Agreement)(2019 Budget)(Amendment) Act 2018,*** which has been made by the National Parliament.


Clerk of the National Parliament.

30 JAN 2019

I hereby certify that the ***Income Tax (International Agreements)(2019 Budget)(Amendment) Act 2018,*** was made by the National Parliament on 20 November 2018.


Acting Speaker of the National Parliament.

30 JAN 2019