

**Income Tax (International Tax Compliance Agreements) (Competent Authority Agreement — United States of America) Order 2021**

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**No. S 958**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX  
(INTERNATIONAL TAX COMPLIANCE AGREEMENTS)  
(COMPETENT AUTHORITY AGREEMENT —  
UNITED STATES OF AMERICA) ORDER 2021**

In exercise of the powers conferred by section 105K(1) of the Income Tax Act, the Minister for Finance makes the following Order:

**Citation**

**1.** This Order is the Income Tax (International Tax Compliance Agreements) (Competent Authority Agreement — United States of America) Order 2021.

**Declaration as international tax compliance agreement**

**2.** The agreement between the competent authorities of the Republic of Singapore and the United States of America on the Exchange of Country-By-Country Reports, signed on 6 October 2020, is declared as an international tax compliance agreement for the purposes of Part XXB of the Act with effect from 1 January 2021.