

Income Tax (International Tax Compliance Agreements) (United States of America) Order 2020

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No. S 718

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (INTERNATIONAL TAX COMPLIANCE AGREEMENTS) (UNITED STATES OF AMERICA) ORDER 2020

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

Citation and commencement

1. This Order is the Income Tax (International Tax Compliance Agreements) (United States of America) Order 2020 and comes into operation on 1 January 2021.

Declaration as international tax compliance agreement

2. The agreement reached between the Government of the Republic of Singapore and the Government of the United States of America to improve international tax compliance and to implement the Foreign Account Tax Compliance Act (FATCA), done at Singapore on 13 November 2018, as corrected by agreement between the Government of the Republic of Singapore and the Government of the United States of America on 27