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**No. S 871**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX  
(INTERNATIONAL TAX COMPLIANCE AGREEMENTS)  
(COMMON REPORTING STANDARD)  
(AMENDMENT NO. 2) REGULATIONS 2021**

In exercise of the powers conferred by section 105P of the Income Tax Act, the Minister for Finance makes the following Regulations:

**Citation and commencement**

1. These Regulations are the Income Tax (International Tax Compliance Agreements) (Common Reporting Standard) (Amendment No. 2) Regulations 2021 and come into operation on 16 November 2021.

**Amendment of regulation 13**

2. Regulation 13 of the Income Tax (International Tax Compliance Agreements) (Common Reporting Standard) Regulations 2016 (G.N. No. S 621/2016) (called in these Regulations the principal Regulations) is amended by deleting paragraph (6) and substituting the following paragraph:

“(6) A requirement under any of the following:

(a) paragraph (1) read with paragraph (3);

(b) paragraph (5),

is a requirement under section 105M(1)(b) of the Act, the failure or neglect to comply with which (if such failure or neglect is without reasonable excuse) is an offence under section 105M(1) of the Act.”.