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**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(INTERNATIONAL TAX COMPLIANCE AGREEMENTS)
(COMMON REPORTING STANDARD)
(AMENDMENT) 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) Regulations 2021 and come into operation on 1 July 2021.

Amendment of regulation 6

2. Regulation 6 of the Income Tax (International Tax Compliance Agreements) (Common Reporting Standard) Regulations 2016 (G.N. No. S 621/2016) is amended —

- (a) by deleting the words “licensed under” in paragraph (a) and substituting the words “that holds a licence under section 7 or 79 of”; and
- (b) by deleting paragraph (c) and substituting the following paragraph:
 - “(c) a merchant bank that holds a merchant bank licence, or is treated as having been granted a merchant bank licence, under the Banking Act.”.

[G.N. Nos. S 158/2017; S 425/2020]