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INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(INTERNATIONAL TAX COMPLIANCE AGREEMENTS)
(UNITED STATES OF AMERICA)
(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) (United States of America) (Amendment No. 2) 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) (United States of America) Regulations 2020 (G.N. No. S 716/2020) 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 the words “approved as a financial institution under the Monetary Authority of Singapore Act (Cap. 186)” in paragraph (c) and substituting the words “that holds a merchant bank licence, or is treated as having been granted a merchant bank licence, under the Banking Act”.