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**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(INTERNATIONAL TAX COMPLIANCE AGREEMENTS)
(UNITED STATES OF AMERICA) (AMENDMENT)
REGULATIONS 2020**

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) Regulations 2020 and come into operation on 1 January 2021.

Amendment of regulation 9

2. Regulation 9 of the Income Tax (International Tax Compliance Agreements) (United States of America) Regulations 2015 (G.N. No. S 134/2015) (called in these Regulations the principal Regulations) is amended by inserting, immediately after paragraph (1), the following paragraph:

“(1A) Paragraph (1) does not apply on or after 1 January 2021.”.

Amendment of regulation 10

3. Regulation 10 of the principal Regulations is amended by inserting, immediately after paragraph (1), the following paragraph:

“(1A) Paragraph (1) does not apply in respect of any calendar year after 2020.”.