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**No. S 133**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX  
(INTERNATIONAL TAX COMPLIANCE AGREEMENTS)  
(UNITED STATES OF AMERICA) ORDER 2015

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement
  2. Declaration as international tax compliance agreement
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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 may be cited as the Income Tax (International Tax Compliance Agreements) (United States of America) Order 2015 and comes into operation on 18 March 2015.

**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), signed on 9 December 2014, is declared as an international tax compliance agreement for the purposes of Part XXB of the Act.

Made on 17 March 2015.

LIM SOO HOON  
*Permanent Secretary*  
*(Finance) (Performance),*  
*Ministry of Finance,*  
*Singapore.*

[R32.2.0001. V. 31; AG/LLRD/SL/134/2010/64 Vol. 1]