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No. S 717

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.”.

Amendment of regulation 11

4. Regulation 11 of the principal Regulations is amended by inserting, immediately after paragraph (6), the following paragraph:

“(6A) Paragraph (6) does not apply to information concerning any payment mentioned in sub-paragraph (e) of paragraph 1 of Article 4 of the Agreement that is made on or after 1 January 2021.”.

[G.N. No. S 729/2016]

Made on 26 August 2020.

TAN CHING YEE
*Permanent Secretary,
Ministry of Finance,
Singapore.*

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