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INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(INTERNATIONAL TAX COMPLIANCE AGREEMENTS)
(COMPETENT AUTHORITY AGREEMENT —
UNITED STATES OF AMERICA) ORDER 2021

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
 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

1. This Order is the Income Tax (International Tax Compliance Agreements) (Competent Authority Agreement — United States of America) Order 2021.

Declaration as international tax compliance agreement

2. The agreement between the competent authorities of the Republic of Singapore and the United States of America on the Exchange of Country-By-Country Reports, signed on 6 October 2020, is declared as an international tax compliance agreement for the purposes of Part XXB of the Act with effect from 1 January 2021.

Made on 19 December 2021.

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

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