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**No. S 729**

INCOME TAX ACT  
(CHAPTER 134)

INCOME TAX  
(INTERNATIONAL TAX COMPLIANCE AGREEMENTS)  
(UNITED STATES OF AMERICA) (AMENDMENT)  
REGULATIONS 2016

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 2016 and come into operation on 1 January 2017.

**Amendment of regulation 14**

2. Regulation 14 of the Income Tax (International Tax Compliance Agreements) (United States of America) Regulations 2015 (G.N. No. S 134/2015) is amended —

(a) by deleting sub-paragraphs (d), (e) and (f) of paragraph (1) and substituting the following sub-paragraphs:

“(d) any approved annuity purchased under section 15(6C)(b)(ii) of the CPF Act in force immediately before 1 January 2017, the surrender or residual value of which is required to be paid into the Fund;