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**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(QUALIFYING DEBT SECURITIES)
(AMENDMENT) REGULATIONS 2021**

In exercise of the powers conferred by section 13(1) and (16) of the Income Tax Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Income Tax (Qualifying Debt Securities) (Amendment) Regulations 2021 and come into operation on 1 July 2021.

Amendment of regulation 3

2. Regulation 3 of the Income Tax (Qualifying Debt Securities) Regulations (Rg 35) is amended by inserting, immediately after paragraph (2), the following paragraph:

“(3) In this regulation, “Asian Currency Unit” means an operational unit that was approved by the Monetary Authority of Singapore under section 77(5) of the Banking Act (Cap. 19) as in force immediately before 1 July 2021.”.

*[G.N. Nos. S 350/2005; S 52/2006; S 399/2007; S 99/2008;
S 268/2009; S 521/2013; S 240/2016; S 869/2018]*