
First published in the Government *Gazette*, Electronic Edition, on 27 December 2018 at 5 pm.

No. S 869

INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(QUALIFYING DEBT SECURITIES)
(AMENDMENT) REGULATIONS 2018

In exercise of the powers conferred by sections 13(1)(a), (aa), (ab) and (ba) and (16) and 45A(2A) 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 2018 and come into operation on 27 December 2018.

Amendment of regulation 3

2. Regulation 3(1) of the Income Tax (Qualifying Debt Securities) Regulations (Rg 35) (called in these Regulations the principal Regulations) is amended by deleting “2018” in sub-paragraph (a)(ii) and substituting “2023”.

Amendment of regulation 3A

3. Regulation 3A(1) of the principal Regulations is amended by deleting “2018” in sub-paragraph (a)(ii)(B) and (iii)(B) and substituting in each case “2023”.

Amendment of regulation 3B

4. Regulation 3B(1) of the principal Regulations is amended by deleting “2018” in sub-paragraphs (a)(ii) and (iii) and (b) and substituting in each case “2023”.