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**No. S 520**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX  
(CONCESSIONARY RATE OF TAX OR EXEMPTION  
FOR INCOME DERIVED FROM DEBT SECURITIES)  
(AMENDMENT) REGULATIONS 2013**

In exercise of the powers conferred by section 43N of the Income Tax Act, the Minister for Finance hereby makes the following Regulations:

**Citation and application**

1.—(1) These Regulations may be cited as the Income Tax (Concessionary Rate of Tax or Exemption for Income Derived from Debt Securities) (Amendment) Regulations 2013.

(2) Regulation 2 shall have effect for the year of assessment 2013 and subsequent years of assessment.

**Amendment of regulation 6**

2. Regulation 6(1) of the Income Tax (Concessionary Rate of Tax or Exemption for Income Derived from Debt Securities) Regulations (Rg 32) is amended by deleting the words “expenses, capital allowances and donations” in sub-paragraph (a) and substituting the words “expenses and capital allowances”.

*[G.N. Nos. S 214/2001; S 349/2005; S 51/2006; S 98/2007;  
S 398/2008; S 267/2009]*