

Income Tax (Qualifying Debt Securities) (Amendment) Regulations 2009

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No. S 268

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (QUALIFYING DEBT SECURITIES) (AMENDMENT)
REGULATIONS 2009**

In exercise of the powers conferred by sections 13(1)(*a*), (*aa*), (*ab*), (*ba*), (*bc*) and (*bd*), (2E) and (16), 45(9) and 45A(2), (2A) and (2B) of the Income Tax Act, the Minister for Finance hereby makes the following Regulations:

Citation and commencement

1.—(1) These Regulations may be cited as the Income Tax (Qualifying Debt Securities) (Amendment) Regulations 2009.

(2) Regulations 7 and 9 shall be deemed to have come into operation on 16th February 2008.

(3) Regulations 3 to 6, 8 and 10 shall be deemed to have come into operation on 1st January 2009.

(4) Regulation 2 shall come into operation on 10th June 2009.

Amendment of regulation 1

2. Regulation 1 of the Income Tax (Qualifying Debt Securities) Regulations (Rg 35) (referred to in these Regulations as the principal Regulations) is amended —

(*a*) by deleting paragraphs (2) and (3); and

(*b*) by deleting the words “and application” in the regulation heading.

Amendment of regulation 3

3. Regulation 3(1) of the principal Regulations is amended by deleting “2008” in the 6th line of sub-paragraph (*a*)(ii) and substituting “2013”.

Amendment of regulation 3A

4. Regulation 3A(1) of the principal Regulations is amended by deleting “2008” in sub-paragraphs (*a*)(ii)(B) and (iii)(B) and substituting in each case “2013”.

Amendment of regulation 3B

5. Regulation 3B(1) of the principal Regulations is amended by deleting “2008” in sub-paragraphs (*a*)(ii) (4th line) and (iii) (4th line) and (*b*) (3rd line) and substituting in each case “2013”.

Amendment of regulation 3C

6. Regulation 3C(1) of the principal Regulations is amended by deleting “2008” in sub-paragraphs (*a*)(ii) (7th line) and (iii) and (*b*) (3rd line) and substituting in each case