

Income Tax (Concessionary Rate of Tax or Exemption for Income Derived from Debt Securities) (Amendment) Regulations 2007

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No. S 98

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (CONCESSIONARY RATE OF TAX OR EXEMPTION FOR INCOME DERIVED FROM DEBT SECURITIES) (AMENDMENT) REGULATIONS 2007

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 commencement

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 2007.

(2) Regulation 2 shall be deemed to have come into operation on 17th February 2006.

(3) Regulation 3 shall be deemed to have come into operation on 13th February 2007.

Amendment of regulation 3

2. Regulation 3 of the Income Tax (Concessionary Rate of Tax or Exemption for