

Income Tax (Qualifying Debt Securities) (Amendment) Regulations 2007

Table of Contents

Enacting Formula

1 Citation and commencement

2 Amendment of regulation 3A

No. S 99

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (QUALIFYING DEBT SECURITIES) (AMENDMENT) REGULATIONS 2007

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

Citation and commencement

1. These Regulations may be cited as the Income Tax (Qualifying Debt Securities) (Amendment) Regulations 2007 and shall be deemed to have come into operation on 17th February 2006.

Amendment of regulation 3A

2. Regulation 3A(1) of the Income Tax (Qualifying Debt Securities) Regulations (Rg 35) is amended —

(a) by deleting sub-paragraphs (A) and (B) of sub-paragraph (a)(ii) and substituting the following sub-paragraphs:

“(A) are issued during the period from 27th February 2004 to 16th February 2006 and which mature within one year from the date of issue of those securities; or