# **Income Tax (Concessionary Rate of Tax for Income Derived from Securities Lending or Repurchase Arrangements) Regulations 2006**

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No. S 259

## INCOME TAX ACT (CHAPTER 134)

#### **INCOME TAX**

(CONCESSIONARY RATE OF TAX FOR INCOME DERIVED FROM SECURITIES LENDING OR REPURCHASE ARRANGEMENTS) REGULATIONS 2006

In exercise of the powers conferred by section 43T 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 (Concessionary Rate of Tax for Income Derived from Securities Lending or Repurchase Arrangements) Regulations 2006 and shall be deemed to have come into operation on 18th February 2005.

#### **Definitions**

**2.** In these Regulations —