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**No. S 868**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX (CONCESSIONARY RATE OF TAX OR  
EXEMPTION FOR INCOME DERIVED FROM  
DEBT SECURITIES) (AMENDMENT)  
REGULATIONS 2018**

In exercise of the powers conferred by section 43N(1) of the Income Tax Act, the Minister for Finance makes the following Regulations:

**Citation and commencement**

1. These Regulations are the Income Tax (Concessionary Rate of Tax or Exemption for Income Derived from Debt Securities) (Amendment) Regulations 2018 and come into operation on 27 December 2018.

**Amendment of regulation 3**

2. Regulation 3 of the Income Tax (Concessionary Rate of Tax or Exemption for Income Derived from Debt Securities) Regulations (Rg 32) (called in these Regulations the principal Regulations) is amended by deleting “2018” in paragraphs (aa), (ab)(ii), (ac) and (ad) and substituting in each case “2023”.

**Amendment of regulation 4**

3. Regulation 4 of the principal Regulations is amended by deleting “2018” in paragraph (b) and substituting “2023”.