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**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX
(QUALIFYING DEBT SECURITIES)
(AMENDMENT) REGULATIONS 2018**

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

Citation and commencement

1. These Regulations are the Income Tax (Qualifying Debt Securities) (Amendment) Regulations 2018 and come into operation on 27 December 2018.

Amendment of regulation 3

2. Regulation 3(1) of the Income Tax (Qualifying Debt Securities) Regulations (Rg 35) (called in these Regulations the principal Regulations) is amended by deleting “2018” in sub-paragraph (a)(ii) and substituting “2023”.

Amendment of regulation 3A

3. Regulation 3A(1) of the principal Regulations is amended by deleting “2018” in sub-paragraph (a)(ii)(B) and (iii)(B) and substituting in each case “2023”.

Amendment of regulation 3B

4. Regulation 3B(1) of the principal Regulations is amended by deleting “2018” in sub-paragraphs (a)(ii) and (iii) and (b) and substituting in each case “2023”.