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No. S 521

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (QUALIFYING DEBT SECURITIES) (AMENDMENT) REGULATIONS 2013

In exercise of the powers conferred by sections 13(1) and (16) (definition of “qualifying debt securities”), 45(9) and 45A(2) 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 (Qualifying Debt Securities) (Amendment) Regulations 2013

(2) Regulation 2 shall have effect for the year of assessment 2013 and subsequent years of assessment.

Amendment of regulation 4A

2. Regulation 4A(1) of the Income Tax (Qualifying Debt Securities) Regulations (Rg 35) is amended by deleting the words “expenses, capital allowances and donations” in sub-paragraph (a) and substituting the words “expenses and capital allowances”.

*[G.N. Nos. S 350/2005; S 52/2006; S 99/2007; S 399/2008;
S 268/2009]*