

# **Income Tax (Qualifying Debt Securities) (Amendment) Regulations 2009**

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**No. S 268**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX (QUALIFYING DEBT SECURITIES) (AMENDMENT)  
REGULATIONS 2009**

In exercise of the powers conferred by sections 13(1)(a), (aa), (ab), (ba), (bc) and (bd), (2E) and (16), 45(9) and 45A(2), (2A) and (2B) 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 2009.

(2) Regulations 7 and 9 shall be deemed to have come into operation on 16th February 2008.

(3) Regulations 3 to 6, 8 and 10 shall be deemed to have come into operation on 1st January 2009.

(4) Regulation 2 shall come into operation on 10th June 2009.

### **Amendment of regulation 1**

2. Regulation 1 of the Income Tax (Qualifying Debt Securities) Regulations (Rg 35) (referred to in these Regulations as the principal Regulations) is amended —

(a) by deleting paragraphs (2) and (3); and

(b) by deleting the words “and application” in the regulation heading.

### **Amendment of regulation 3**

3. Regulation 3(1) of the principal Regulations is amended by deleting “2008” in the 6th line of sub-paragraph (a)(ii) and substituting “2013”.

### **Amendment of regulation 3A**

4. Regulation 3A(1) of the principal Regulations is amended by deleting “2008” in sub-paragraphs (a)(ii)(B) and (iii)(B) and substituting in each case “2013”.

### **Amendment of regulation 3B**

5. Regulation 3B(1) of the principal Regulations is amended by deleting “2008” in sub-paragraphs (a)(ii) (4th line) and (iii) (4th line) and (b) (3rd line) and substituting in each case “2013”.

### **Amendment of regulation 3C**

6. Regulation 3C(1) of the principal Regulations is amended by deleting “2008” in sub-paragraphs (a)(ii) (7th line) and (iii) and (b) (3rd line) and substituting in each case