

**Income Tax (Concessionary Rate of Tax or Exemption for Income Derived from Debt Securities) (Amendment) Regulations 2007**

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**No. S 98**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX (CONCESSIONARY RATE OF TAX OR EXEMPTION FOR INCOME  
DERIVED FROM DEBT SECURITIES) (AMENDMENT) REGULATIONS 2007**

In exercise of the powers conferred by section 43N 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 (Concessionary Rate of Tax or Exemption for Income Derived from Debt Securities) (Amendment) Regulations 2007.

(2) Regulation 2 shall be deemed to have come into operation on 17th February 2006.

(3) Regulation 3 shall be deemed to have come into operation on 13th February 2007.

**Amendment of regulation 3**

**2.** Regulation 3 of the Income Tax (Concessionary Rate of Tax or Exemption for