

# **Income Tax (Concessionary Rate of Tax or Exemption for Income Derived from Debt Securities) (Amendment) Regulations 2006**

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## **No. S 51**

### **INCOME TAX ACT (CHAPTER 134)**

### **INCOME TAX (CONCESSIONARY RATE OF TAX OR EXEMPTION FOR INCOME DERIVED FROM DEBT SECURITIES) (AMENDMENT) REGULATIONS 2006**

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 2006 and shall, with the exception of regulation 4, be deemed to have come into operation on 1st January 2005.

**(2)** Regulation 4 shall be deemed to have come into operation on 26th January 2006.