

# **Income Tax (Concessionary Rate of Tax or Exemption for Income Derived from Debt Securities) (Amendment) Regulations 2001**

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**No. S 214**

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

### **INCOME TAX (CONCESSIONARY RATE OF TAX OR EXEMPTION FOR INCOME DERIVED FROM DEBT SECURITIES) (AMENDMENT) REGULATIONS 2001**

In exercise of the powers conferred by section 43N of the Income Tax Act, the Minister for Finance hereby makes the following Regulations:

#### **Citation**

1. These Regulations may be cited as the Income Tax (Concessionary Rate of Tax or Exemption for Income Derived from Debt Securities) (Amendment) Regulations 2001.

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

2. Regulation 3 of the Income Tax (Concessionary Rate of Tax or Exemption for Income Derived from Debt Securities) Regulations (Rg 32, 2001 Ed.) (referred to in these Regulations as the principal Regulations) is amended by deleting paragraph (a) and