

Income Tax (Concessionary Rate of Tax or Exemption for Income Derived from Debt Securities) (Amendment) Regulations 2000

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No. S 427

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (CONCESSIONARY RATE OF TAX OR EXEMPTION FOR INCOME DERIVED FROM DEBT SECURITIES) (AMENDMENT) REGULATIONS 2000

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 2000.

Amendment of regulation 2

2. Regulation 2 of the Income Tax (Concessionary Rate of Tax or Exemption for Income Derived from Debt Securities) Regulations 1999 (G.N. No.S479/99) is amended by deleting the words “section 13 (2A)” in the definition of ““financial institution” and “qualifying debt securities””and substituting the words “section 13 (11)”.