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First published in the Government *Gazette*, Electronic Edition, on 8 April 2024 at 5 pm.

**No. S 290**

INCOME TAX ACT 1947

INCOME TAX

(EXEMPTION OF INTEREST AND OTHER PAYMENTS  
FOR ECONOMIC AND TECHNOLOGICAL DEVELOPMENT)  
(AMENDMENT) NOTIFICATION 2024

In exercise of the powers conferred by section 13(4) of the Income Tax Act 1947, the Minister for Finance makes the following Notification:

**Citation and commencement**

1. This Notification is the Income Tax (Exemption of Interest and Other Payments for Economic and Technological Development) (Amendment) Notification 2024 and is deemed to have come into operation on 1 January 2024.

**Amendment of paragraph 2**

2. In the Income Tax (Exemption of Interest and Other Payments for Economic and Technological Development) (No. 6) Notification 2009 (G.N. No. S 574/2009), in paragraph 2(1), in the definition of “qualifying loan”, in paragraph (a), replace “2023” with “2028”.

*[G.N. Nos. S 610/2013; S 81/2019; S 933/2022]*

Made on 4 April 2024.

LAI WEI LIN  
*Second Permanent Secretary,  
Ministry of Finance,  
Singapore.*

[MOFR32.16.0057 Pt2 V10.; AG/LEGIS/SL/134/2020/14 Vol. 3]