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No. S 606

INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(QUALIFYING PROJECT DEBT SECURITIES)
(AMENDMENT) REGULATIONS 2017

In exercise of the powers conferred by section 13(1)(b), (2E) and (16) of the Income Tax Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Income Tax (Qualifying Project Debt Securities) (Amendment) Regulations 2017 and are deemed to have come into operation on 1 April 2017.

Amendment of regulation 4

2. Regulation 4(1) of the Income Tax (Qualifying Project Debt Securities) Regulations 2008 (G.N. No. S 315/2008) is amended by deleting the words “31 March 2017” in sub-paragraphs (aa), (b), (ba), (bb), (c), (ca) and (e) and substituting in each case the words “31 December 2022”.

[G.N. Nos. S 512/2013; S 238/2016]

Made on 16 October 2017.

TAN CHING YEE
*Permanent Secretary,
Ministry of Finance,
Singapore.*

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