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**No. S 878**

**INCOME TAX ACT 1947**

**INCOME TAX  
(QUALIFYING PROJECT DEBT SECURITIES)  
(AMENDMENT) REGULATIONS 2022**

In exercise of the powers conferred by section 13(1)(b), (2E) and (16) of the Income Tax Act 1947, the Minister for Finance makes the following Regulations:

**Citation and commencement**

1. These Regulations are the Income Tax (Qualifying Project Debt Securities) (Amendment) Regulations 2022 and come into operation on 11 November 2022.

**Amendment of regulation 4**

2. In regulation 4(1)(aa), (b), (ba), (bb), (ca) and (e) of the Income Tax (Qualifying Project Debt Securities) Regulations 2008 (G.N. No. S 315/2008), replace “31 December 2022” with “31 December 2025”.

*[G.N. Nos. S 512/2013; S 238/2016; S 606/2017]*

Made on 10 November 2022.

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

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