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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]*