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INCOME TAX ACT 1947

INCOME TAX (DEDUCTION FOR EXPENDITURE ON GREEN CERTIFICATES AND GREEN CREDITS) (AMENDMENT) RULES 2026

In exercise of the powers conferred by section 7(1) of the Income Tax Act 1947, the Minister for Finance makes the following Rules:

Citation and commencement

1. These Rules are the Income Tax (Deduction for Expenditure on Green Certificates and Green Credits) (Amendment) Rules 2026 and come into operation on 26 November 2026.

Amendment of rule 2

2. In the Income Tax (Deduction for Expenditure on Green Certificates and Green Credits) Rules 2026 (G.N. No. S 767/2026), in rule 2 —

(*a*) in paragraph (1), replace sub-paragraph (*b*) with —

"(*b*) the following are prescribed green credits:

(i) carbon credits;

(ii) sustainable aviation fuel environmental attributes in relation to any quantity of sustainable aviation fuel.";

(*b*) in paragraph (2), in the definition of "renewable energy source", replace the full-stop at the end with a semi-colon; and

(*c*) in paragraph (2), after the definition of "renewable energy source", insert —

" "sustainable aviation fuel" and "sustainable aviation fuel environmental attributes" have the meanings given by section 2(1) of the Civil Aviation Authority of Singapore Act 2009.".

Made on 22 November 2026.

NGIAM SIEW YING
Second Permanent Secretary,
Ministry of Finance,
Singapore.

[TP.007.002.004; AG/LEGIS/SL/134/2025/19]

(To be presented to Parliament under section 7(2) of the Income Tax Act 1947).