

Income Tax (Automation Equipment) Rules 2004

Table of Contents

Enacting Formula

1 Citation and commencement

2 Automation equipment

3 Revocation

THE SCHEDULE Automation equipment

No. S 487

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (AUTOMATION EQUIPMENT) RULES 2004

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

Citation and commencement

1. These Rules may be cited as the Income Tax (Automation Equipment) Rules 2004 and shall have effect for the year of assessment 2004 and subsequent years of assessment.

Automation equipment

2. The automation equipment specified in the Schedule are hereby prescribed for the purposes of the allowances to be made under section 19A(2) of the Act.

Revocation

3. The Income Tax (Automation Equipment) Rules (R 4) are revoked.

THE SCHEDULE

Rule 2

AUTOMATION EQUIPMENT

1. Image or graphics processing equipment, including display, facsimile, optical character reader, laser printer, plotter, image setter, digital printing, direct imaging equipment and scanner.
[S 766/2010 wef 15/12/2010]
2. Data processing and information technology equipment, including mainframe, minicomputer, microcomputer, desktop, laptop, mobile phone, personal digital assistant and other information technology devices and peripherals.
[S 766/2010 wef 15/12/2010]
3. Data communications and networking equipment, including modem, multiplexor, network processor, servers, interface converter, routers, switches, networks, cabling infrastructure, IP telephony systems, broadband connectivity equipment and security and authentication infrastructure.
[S 766/2010 wef 15/12/2010]
4. Information technology software including office system software and software used in connection with provision of any office automation service, enterprise resource planning, customer relationship management such as reservations, registration, queue management, ordering, billings and collections, inventory management, record management, knowledge management, human resource and payroll management, financial information and business management such as accounting and assets management, and personnel business travel request, information and management.
[S 766/2010 wef 15/12/2010]
5. Computer-aided design system software and computer-aided manufacturing system software.
6. Surface mount technology machine which is used for the automatic assembly of surface mount devices onto printed circuit boards.
7. Computer controlled machine for cutting and removal operations with automatic tool change capabilities, including CNC lathes, milling machines, EDM wirecut, machining centers, grinders, presses and laser equipment.
8. Unmanned automated guided vehicle which is reprogrammable and used for the transfer of goods or materials within a factory or an office.
9. Co-ordinate measuring machine which is controlled by computer and used for the precise measurement of components for industrial, research or training purposes, including auto in-line vision inspection system and automated testing equipment.
10. Automated system for storage and retrieval of information, including Radio-Frequency Identification (RFID) system and bar-coding system, and Automated machine for the storage and retrieval of goods or materials, which is controlled by computer and installed with automatic retrieval devices.
[S 766/2010 wef 15/12/2010]