

# **Income Tax (Research and Development — Specified Services) Rules**

## **Table of Contents**

### **1 Citation**

### **2 Prescribed services and activities**

## **Legislative History**

INCOME TAX ACT  
(CHAPTER 134, SECTIONS 7(1) AND 14D(3) PARAGRAPH (f) OF DEFINITION OF  
“SPECIFIED SERVICES”)

INCOME TAX (RESEARCH AND DEVELOPMENT — SPECIFIED SERVICES)  
RULES

**R 9**

**G.N. No. S 443/1996**

**REVISED EDITION 1997**

(15th June 1997)

[4th October 1996]

## **Citation**

**1.** These Rules may be cited as the Income Tax (Research and Development — Specified Services) Rules and shall have effect for the year of assessment 1997 and subsequent years of assessment.

## **Prescribed services and activities**

**2.** Services and activities which relate to the development of food flavourings and colourings are hereby prescribed for the purposes of section 14D of the Act.

*[G.N. No. S 443/96]*