

Income Tax (Automation Equipment) (Amendment) Rules 2010

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No. S 766

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (AUTOMATION EQUIPMENT) (AMENDMENT) RULES 2010

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) (Amendment) Rules 2010 and shall come into operation on 15th December 2010.

Amendment of Schedule

2. The Schedule to the Income Tax (Automation Equipment) Rules 2004 (G.N. No. S 487/2004) is amended —

(a) by deleting items 1 to 4 and substituting the following items:

“1. Image or graphics processing equipment, including display, facsimile, optical character reader, laser printer, plotter, image setter, digital printing, direct imaging equipment and scanner.