

Income Tax (Exemption of Income of SICOM) Rules 2003

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THE SCHEDULE specified exempt income

No. S 560

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (EXEMPTION OF INCOME OF SICOM) RULES 2003

In exercise of the powers conferred by sections 7 (1) and 13(1)(p) of the Income Tax Act, the Minister for Finance hereby makes the following Rules:

Citation

1. These Rules may be cited as the Income Tax (Exemption of Income of SICOM) Rules 2003.

Definitions

2. In these Rules —

“commodity” has the same meaning as in the Commodity Trading Act (Cap. 48A);

“SICOM” means the Singapore Commodity Exchange Limited.