

Income Tax (Efficient Pollution Control Equipment) (Amendment) Rules 2001

Table of Contents

Enacting Formula

1 Citation and commencement

2 Amendment of Schedule

No. S 498

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (EFFICIENT POLLUTION CONTROL EQUIPMENT) (AMENDMENT) RULES 2001

In exercise of the powers conferred by sections 7 and 19A(6)(c) 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 (Efficient Pollution Control Equipment) (Amendment) Rules 2001 and shall be deemed to have come into operation on 1st October 2001.

Amendment of Schedule

2. The Schedule to the Income Tax (Efficient Pollution Control Equipment) Rules (R 10) is amended by deleting Part I and substituting the following Part:

“PART I

The emission levels of the following pollutants must not exceed the specified emission levels: