

Income Tax (Industrial Building or Structure) (Amendment) Rules 1998

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No. S 338

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (INDUSTRIAL BUILDING OR STRUCTURE) (AMENDMENT) RULES 1998

In exercise of the powers conferred by sections 7 and 18(1)(l) of the Income Tax Act, the Minister for Finance hereby makes the following Rules:

Citation and commencement

1.—(1) These Rules may be cited as the Income Tax (Industrial Building or Structure) (Amendment) Rules 1998.

(2) Rule 2(a) shall be deemed to have come into operation on 25th December 1989.

(3) Rule 2(b) shall have effect for the year of assessment 1997 and subsequent years of assessment.

(4) Rule 2(c) shall be deemed to have come into operation on 1st April 1992.

Amendment of Schedule

2. The Schedule to the Income Tax (Industrial Building or Structure) Rules (R 5) is amended —

(a) by inserting, immediately after item 6, the following item:
