

# **Income Tax (Industrial Building or Structure) Rules 1991**

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**No. S 406**

## **INCOME TAX ACT (CHAPTER 134)**

### **INCOME TAX (INDUSTRIAL BUILDING OR STRUCTURE) RULES 1991**

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:

**1.** These Rules may be cited as the Income Tax (Industrial Building or Structure) Rules 1991 and shall have effect for the year of assessment 1988 and subsequent years of assessment.

**2.** The purposes for which a building or structure is in use as specified in the Schedule are prescribed for the purposes of section 18(1)(l) of the Act.

### **THE SCHEDULE**

1. Services and activities which relate to agriculture.
2. Services and activities which relate to horticulture.
3. Services and activities which relate to the farming of fish or other forms of aquatic life.