

# **Income Tax (Exemption of Income of Sicom) Rules**

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### **INCOME TAX (EXEMPTION OF INCOME OF SICOM) RULES**

**R 11**

**G.N. No. S 52/1998**

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[6th February 1998]

## **Citation**

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

## **Definitions**

2. In these Rules —

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