

Income Tax (Research and Development — Specified Services) Rules

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INCOME TAX ACT
(CHAPTER 134, SECTIONS 7(1) AND 14D(3) PARAGRAPH (f) OF DEFINITION OF
“SPECIFIED SERVICES”)

INCOME TAX (RESEARCH AND DEVELOPMENT — SPECIFIED SERVICES) RULES

R 9

G.N. No. S 443/1996

REVISED EDITION 1997

(15th June 1997)

[4th October 1996]

Citation

1. These Rules may be cited as the Income Tax (Research and Development — Specified Services) Rules and shall have effect for the year of assessment 1997 and subsequent years of assessment.

Prescribed services and activities

2. Services and activities which relate to the development of food flavourings and colourings are hereby prescribed for the purposes of section 14D of the Act.

[G.N. No. S 443/96]