
First published in the Government *Gazette*, Electronic Edition, on 22nd July 2016 at 5:00 pm.

No. S 347

INCOME TAX ACT
(CHAPTER 134)

INCOME TAX (PIC AUTOMATION EQUIPMENT)
(AMENDMENT) RULES 2016

In exercise of the powers conferred by section 7(1) of the Income Tax Act, the Minister for Finance makes the following Rules:

Citation and application

1.—(1) These Rules are the Income Tax (PIC Automation Equipment) (Amendment) Rules 2016.

(2) Rule 2 has effect for the year of assessment 2015 and subsequent years of assessment.

Amendment of Part 2 of Schedule

2. Part 2 of the Schedule to the Income Tax (PIC Automation Equipment) Rules 2012 (G.N. No. S 209/2012) is amended —

- (a) by deleting the word “or” at the end of paragraph 3(*l*); and
- (b) by deleting the full-stop at the end of sub-paragraph (*m*) of paragraph 3 and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraphs:

- “(n) rotating dust drum machine; or
- (o) dust screw machine.”.

[G.N. No. S 478/2015]

Made on 18 July 2016.

LIM SOO HOON
*Permanent Secretary
(Finance) (Performance),
Ministry of Finance,
Singapore.*

[MF R032.019.2887.V43.; AG/LEGIS/SL/134/2015/24 Vol. 1]

(To be presented to Parliament under section 7(2) of the Income Tax Act).