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No. S 478

INCOME TAX ACT
(CHAPTER 134)

INCOME TAX (PIC AUTOMATION EQUIPMENT)
(AMENDMENT) RULES 2015

In exercise of the powers conferred by section 7(1), the definition of “PIC automation equipment” in section 19A(15), and section 19A(17) of the Income Tax Act, the Minister for Finance makes the following Rules:

Citation and application

1.—(1) These Rules may be cited as the Income Tax (PIC Automation Equipment) (Amendment) Rules 2015.

(2) Rules 2 and 3(a), (b), (c), (d), (e) (items 35 and 36 of Part 1 of the Schedule) and (f) (paragraph 1 of Part 2 of the Schedule) have effect for the year of assessment 2013 and subsequent years of assessment.

(3) Rule 3(e) (items 37 and 38 of Part 1 of the Schedule) and (f) (paragraph 2 of Part 2 of the Schedule) has effect for the year of assessment 2014 and subsequent years of assessment.

(4) Rule 3(e) (items 39 and 40 of Part 1 of the Schedule) and (f) (paragraph 3 of Part 2 of the Schedule) has effect for the year of assessment 2015 and subsequent years of assessment.

Amendment of rule 3

2. Rule 3(1) of the Income Tax (PIC Automation Equipment) Rules 2012 (G.N. No. S 209/2012) is amended —

(a) by deleting the words “the core process or one of the core processes” in sub-paragraph (a) and substituting the words “one or more of the work processes”;

(b) by inserting the word “and” at the end of sub-paragraph (a);

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- (c) by deleting the word “; and” at the end of sub-paragraph (b) and substituting a full-stop; and
- (d) by deleting sub-paragraph (c).

Amendment of Schedule

3. The Schedule to the Income Tax (PIC Automation Equipment) Rules 2012 is amended —

- (a) by inserting, immediately above the Schedule heading “AUTOMATION EQUIPMENT”, the following words:

“PART 1”;

- (b) by inserting, immediately after the words “Injection mould” in item 14, the words “and extrusion”;
- (c) by inserting, immediately after the word “systems” in item 16, the words “, and computer controlled offset printing press,”;
- (d) by deleting item 22 and substituting the following item:

“22. Automated kitchen equipment (including but not limited to any automated equipment used for food processing or preparation, dishwasher and blast freezer) used in connection with the sale of any food, where such sale forms the whole or a part of the applicant’s trade, profession or business.”;

- (e) by inserting, immediately after item 34, the following items:

“35. Qualifying construction equipment.

36. Automated equipment for cleaning, scrubbing, shampooing or cleaning-related operations, for the purpose of cleaning or maintaining any place or part of a place, including any such equipment when mounted on a vehicle but not the vehicle itself.

37. Automated cover systems for open-top containers.

38. Qualifying landscaping equipment.

39. Bi-directional mass flow metering system installed on a bunker tanker.

40. Qualifying waste management equipment.”; and

- (f) by inserting, immediately after item 40, the following Part:

“PART 2

DEFINITIONS

1. In Part 1, “qualifying construction equipment” means —
- (a) any of the following equipment for concreting work:
 - (i) concrete or screed vibrating leveller, or laser screed leveller;
 - (ii) shotcrete machine;
 - (iii) grout mixer and pump;
 - (iv) walk-behind trowel;
 - (v) concrete placing boom;
 - (vi) concrete rotary distributor;
 - (vii) mobile concrete crusher;
 - (b) any of the following equipment for lifting and handling operations:
 - (i) scissors lift;
 - (ii) boom lift;
 - (iii) personnel lift;
 - (iv) spider lift;
 - (v) skid steer loader;
 - (vi) mast work platform;
 - (vii) telescopic handler;
 - (viii) mini crane;
 - (ix) mobile crane;
 - (x) hammer head tower crane or luffing tower crane;
 - (xi) crawler crane;
 - (xii) ladder material hoist;
 - (c) any of the following equipment for specialised works:
 - (i) pre-stressing hydraulic pumps and jacks;
 - (ii) cable or strand pusher;
 - (iii) jet grouting machine;

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- (d) any of the following equipment for architectural, Mechanical and Electrical (M&E) and general work:
- (i) spray painting machine;
 - (ii) scanning machine to detect gaps and cracks;
 - (iii) cable pulling machine;
 - (iv) portable traffic signal system or portable traffic light used for directing or controlling traffic;
 - (v) automatic wheel washer for construction sites;
- (e) any of the following information technology (IT) equipment:
- (i) biometric system for site access;
 - (ii) Radio Frequency Identification (RFID) control system for site access; or
- (f) any of the following equipment:
- (i) robotic total station;
 - (ii) automated tunnel boring machine;
 - (iii) formwork hoist;
 - (iv) automatic climbing walform system;
 - (v) remote-controlled demolition machine.
2. In Part 1, “qualifying landscaping equipment” means —
- (a) ride-on mower;
 - (b) ride-on aerator;
 - (c) utility loader;
 - (d) sod cutter;
 - (e) hedge pruner feature;
 - (f) stump grinder or stump cutter;
 - (g) wood chipper;
 - (h) hydromulcher or hydroseeder;
 - (i) sprayer equipment or spreader equipment;
 - (j) earth auger, soil auger or mechanised post hole digger;
 - (k) trencher;

- (l) air spade;
 - (m) edger, lawn edger or stick edger;
 - (n) detacher or lawn scarifier;
 - (o) mechanised lawn sweeper;
 - (p) mechanised leaf shredder;
 - (q) reversible plate compactor;
 - (r) potting machine;
 - (s) soil mixer;
 - (t) electric hedge trimmer; or
 - (u) electric string trimmer.
3. In Part 1, “qualifying waste management equipment” means —
- (a) baler;
 - (b) industrial shredder;
 - (c) mobile or static refuse compactor;
 - (d) jaw crusher or impact crusher;
 - (e) material recovery system;
 - (f) load handling system;
 - (g) on-site food waste processor;
 - (h) rotary drum washer;
 - (i) composting equipment;
 - (j) de-beading machine;
 - (k) non-handheld wire or cable stripper machine;
 - (l) hydraulic shear; or
 - (m) plastic-to-fuel or tyre-to-fuel machine.”.

Made on 30 July 2015.

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(Finance) (Performance),
Ministry of Finance,
Singapore.*

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