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## INCOME TAX ACT (CHAPTER 134)

# INCOME TAX (EXEMPTION OF INCOME OF SICOM) (REVOCATION) RULES 2016

#### ARRANGEMENT OF RULES

#### Rule

- 1. Citation
- 2. Revocation

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

### Citation

**1.** These Rules are the Income Tax (Exemption of Income of SICOM) (Revocation) Rules 2016.

#### Revocation

- **2.** The following Rules are revoked:
  - (a) Income Tax (Exemption of Income of SICOM) Rules (R 11);
  - (b) Income Tax (Exemption of Income of SICOM) Rules 2003 (G.N. No. S 560/2003).

Made on 14 November 2016.

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