
First published in the *Government Gazette*, Electronic Edition, on 8 December 2021 at 5 pm.

No. S 932

INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(MACHINERY AND PLANT DEPRECIATION RATES)
(REVOCATION) RULES 2021

ARRANGEMENT OF RULES

Rule

1. Citation and commencement
 2. Revocation
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In exercise of the powers conferred by section 7 of the Income Tax Act, the Minister for Finance makes the following Rules:

Citation and commencement

1. These Rules are the Income Tax (Machinery and Plant Depreciation Rates) (Revocation) Rules 2021 and come into operation on 8 December 2021.

Revocation

2. The Income Tax (Machinery and Plant Depreciation Rates) Rules (R 1) are revoked.

Made on 3 December 2021.

TAN CHING YEE
*Permanent Secretary,
Ministry of Finance,
Singapore.*

[R032.018.0043.V12; AG/LEGIS/SL/134/2020/40 Vol. 1]

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