

Income Tax (Efficient Pollution Control Equipment) Rules

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INCOME TAX ACT (CHAPTER 134, SECTIONS 7 AND 19A(6)(c))

INCOME TAX (EFFICIENT POLLUTION CONTROL EQUIPMENT) RULES

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G.N. No. S 547/1996

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Citation

1. These Rules may be cited as the Income Tax (Efficient Pollution Control Equipment) Rules.

Criteria for efficient pollution control equipment

2. Any equipment or device installed for the purposes of preventing, controlling or reducing air pollution or water pollution which satisfies the criteria set out in the Schedule shall be deemed to be an efficient pollution control equipment or device for the purposes of section 19A(1D) of the Act.

THE SCHEDULE

PART I

The emission levels of the following pollutants must not exceed the specified emission levels:

	<i>Pollutant</i>	<i>Standard Applicable To</i>	<i>Specified Levels</i>
(1)	Ammonia and ammonium compounds	Any trade, industry or process	50 mg/Nm ³ expressed as ammonia
(2)	Antimony and its compounds	Any trade, industry or process	3.5 mg/Nm ³ expressed as antimony
(3)	Arsenic and its compounds	Any trade, industry or process	0.75 mg/Nm ³ expressed as arsenic
(4)	Benzene	Any trade, industry or process	3.5 mg/Nm ³
(5)	Cadmium and its compounds	Any trade, industry or process	2 mg/Nm ³ expressed as cadmium
(6)	Carbon monoxide	Any trade, industry, process or fuel burning equipment	450 mg/Nm ³
(7)	Chlorine	Any trade, industry or process	20 mg/Nm ³
(8)	Copper and its compounds	Any trade, industry or process	3.5 mg/Nm ³ expressed as copper
(9)	Ethylene oxide	Any trade, industry or process	3.5 mg/Nm ³
(10)	Fluorine, hydrofluoric acid or inorganic fluorine compounds	Any trade, industry or process	35 mg/Nm ³ expressed as hydrofluoric acid
(11)	Formaldehyde	Any trade, industry or process	15 mg/Nm ³
(12)	Hydrogen chloride	Any trade, industry or process	100 mg/Nm ³
(13)	Hydrogen sulphide	Any trade, industry or process	4 mg/Nm ³
(14)	Lead and its compounds	Any trade, industry or process	3.5 mg/Nm ³ expressed as lead
(15)	Mercury and its	Any trade, industry or process	2 mg/Nm ³ expressed as