

# **Income Tax (Low-Decibel Machine, Equipment or System and Effective Noise Control Device or Engineering Noise Control Measure) Rules**

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### **INCOME TAX (LOW-DECIBEL MACHINE, EQUIPMENT OR SYSTEM AND EFFECTIVE NOISE CONTROL DEVICE OR ENGINEERING NOISE CONTROL MEASURE) RULES**

**R 12**

**G.N. No. S 265/1999**

**REVISED EDITION 2001**

(31st January 2001)

[1st January 1998]

## **Citation**

**1.** These Rules may be cited as the Income Tax (Low-Decibel Machine, Equipment or System and Effective Noise Control Device or Engineering Noise Control Measure) Rules.

## **Qualifying criteria**