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# 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

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.