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**No. S 347**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX (PIC AUTOMATION EQUIPMENT)  
(AMENDMENT) RULES 2016**

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

**Citation and application**

**1.**—(1) These Rules are the Income Tax (PIC Automation Equipment) (Amendment) Rules 2016.

(2) Rule 2 has effect for the year of assessment 2015 and subsequent years of assessment.

**Amendment of Part 2 of Schedule**

**2.** Part 2 of the Schedule to the Income Tax (PIC Automation Equipment) Rules 2012 (G.N. No. S 209/2012) is amended —

- (a) by deleting the word “or” at the end of paragraph 3(*l*); and
- (b) by deleting the full-stop at the end of sub-paragraph (*m*) of paragraph 3 and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraphs:

- “(n) rotating dust drum machine; or
- (o) dust screw machine.”.

[G.N. No. S 478/2015]