

# **Income Tax (Automation Equipment) (Amendment) Rules 2010**

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**No. S 766**

## **INCOME TAX ACT (CHAPTER 134)**

## **INCOME TAX (AUTOMATION EQUIPMENT) (AMENDMENT) RULES 2010**

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

### **Citation and commencement**

**1.** These Rules may be cited as the Income Tax (Automation Equipment) (Amendment) Rules 2010 and shall come into operation on 15th December 2010.

### **Amendment of Schedule**

**2.** The Schedule to the Income Tax (Automation Equipment) Rules 2004 (G.N. No. S 487/2004) is amended —

(a) by deleting items 1 to 4 and substituting the following items:

“1. Image or graphics processing equipment, including display, facsimile, optical character reader, laser printer, plotter, image setter, digital printing, direct imaging equipment and scanner.