

Income Tax (Industrial Building or Structure) (Amendment) Rules 2002

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No. S 46

INCOME TAX ACT (CHAPTER 134)

INCOME TAX (INDUSTRIAL BUILDING OR STRUCTURE) (AMENDMENT) RULES 2002

In exercise of the powers conferred by sections 7 and 18(1)(l) 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 (Industrial Building or Structure) (Amendment) Rules 2002 and shall have effect for the year of assessment 2002 and subsequent years of assessment.

Amendment of Schedule

2. The Schedule to the Income Tax (Industrial Building or Structure) Rules (R 5) is amended by inserting, immediately after item 9, the following item:

“10. Repair or maintenance of aircraft components.”.

[G.N. Nos. S 480/93; S338/98]

Made this 21st day of January 2002.