

Income Tax (Low-Decibel Machine, Equipment or System and Effective Noise Control Device or Engineering Noise Control Measure) Rules 1999

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THE SCHEDULE

No. S 265

**INCOME TAX ACT
(CHAPTER 134)**

**INCOME TAX (LOW-DECIBEL MACHINE, EQUIPMENT OR SYSTEM AND
EFFECTIVE NOISE CONTROL DEVICE OR ENGINEERING NOISE CONTROL
MEASURE) RULES 1999**

In exercise of the powers conferred by sections 7 and 19A(6)(f), (g) and (h) 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 (Low-Decibel Machine, Equipment or System and Effective Noise Control Device or Engineering Noise Control Measure) Rules 1999 and shall be deemed to have come into operation on 1st January 1998.

Qualifying criteria

2. Any machine, equipment or system installed, or any device or measure installed for any machine, equipment, system or process, for the purposes of preventing, controlling or reducing noise exposure hazard which satisfies the criteria set out in the Schedule shall be