

**Income Tax (Machine, Equipment or System which Reduces or Eliminates Exposure to Chemical Risk and Effective Chemical Hazard Control Device or Measure) Rules 1999**

**Table of Contents**

**Enacting Formula**

**1 Citation and commencement**

**2 Qualifying criteria**

**3 Definition**

**THE SCHEDULE**

**No. S 266**

**INCOME TAX ACT  
(CHAPTER 134)**

**INCOME TAX (MACHINE, EQUIPMENT OR SYSTEM WHICH REDUCES OR ELIMINATES EXPOSURE TO CHEMICAL RISK AND EFFECTIVE CHEMICAL HAZARD CONTROL DEVICE OR MEASURE) RULES 1999**

In exercise of the powers conferred by sections 7 and 19A(6)(i), (j) and (k) 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 (Machine, Equipment or System which Reduces or Eliminates Exposure to Chemical Risk and Effective Chemical Hazard Control Device or Measure) Rules 1999 and shall be deemed to have come into operation on 1st January 1998.