

# **Income Tax (Exemption of Income of SICOM) Rules 1998**

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

#### **INCOME TAX (EXEMPTION OF INCOME OF SICOM) RULES 1998**

In exercise of the powers conferred by sections 7 and 13(1)(p) of the Income Tax Act, the Minister for Finance hereby makes the following Rules:

#### **Citation**

1. These Rules may be cited as the Income Tax (Exemption of Income of SICOM) Rules 1998.

#### **Definitions**

2. In these Rules —

“commodity” has the same meaning as in the Commodity Futures Act (Cap.48A);

“SICOM” means the Singapore Commodity Exchange Limited.