

# **Income Tax (Research and Development — Specified Services) Rules 1996**

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

### **INCOME TAX (RESEARCH AND DEVELOPMENT — SPECIFIED SERVICES) RULES 1996**

In exercise of the powers conferred by section 7 (1) and 14D(3)(f) of the Income Tax Act, the Minister for Finance hereby makes the following Rules:

**1.** These Rules may be cited as the Income Tax (Research and Development — Specified Services) Rules 1996 and shall have effect for the year of assessment 1997 and subsequent years of assessment.

**2.** Services and activities which relate to the development of food flavourings and colourings are hereby prescribed for the purposes of section 14D of the Act.

Made this 26th day of September 1996.

**NGIAM TONG DOW**  
*Permanent Secretary,  
Ministry of Finance,  
Singapore.*