

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

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**INCOME TAX ACT
(CHAPTER 134, SECTIONS 7 AND 19A(6)(i), (j) AND (k))**

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

R 13

G.N. No. S 266/1999

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Citation

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.

Qualifying criteria

2. Any machine, equipment or system installed, or any device or measure installed for any machine, equipment or process, for the purposes of preventing, controlling or reducing chemical exposure hazard which satisfies the criteria set out in the Schedule shall be deemed to be a machine, equipment or system which reduces or eliminates exposure to chemical risk, or an effective chemical hazard control device or measure, for the purposes of section 19A(1G) of the Act.

Definition

3. For the purposes of the Schedule, “PEL”, in relation to any toxic substance, means the permissible exposure level of the toxic substance specified in the Factories (Permissible Exposure Levels of Toxic Substances) Order (Cap. 104, O 8).

THE SCHEDULE

<i>Category of machine, equipment, system, device or measure</i>		<i>Qualifying Criteria</i>
1.	Water-based degreasing machine or system	The concentration of the toxic substance given off from the machine, equipment or system must be below 50% of the PEL.
2.	Automated bagging or packing machine or system	
3.	Automated degreasing machine or system	
4.	Any other machine, equipment or system	
5.	Local exhaust ventilation system	Where the chemical hazard control device is a distinct entity or accessory and not an intrinsic or inherent part of any machine, equipment or process and where —
6.	Fugitive emission control equipment or system such as vapour recovery system, enclosed pump, floating roof and condensing unit	(a) the machine, equipment or process is new, the concentration of the toxic substance must be below 50% of the PEL; or
7.	Dilution ventilation system to minimise concentrations of airborne	(b) the machine, equipment or process is not new —