

Income Tax (Efficient Pollution Control Equipment) Rules

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INCOME TAX ACT (CHAPTER 134, SECTIONS 7 AND 19A(6)(c))

INCOME TAX (EFFICIENT POLLUTION CONTROL EQUIPMENT) RULES

R 10

G.N. No. S 547/1996

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Citation

1. These Rules may be cited as the Income Tax (Efficient Pollution Control Equipment) Rules.

Criteria for efficient pollution control equipment

2. Any equipment or device installed for the purposes of preventing, controlling or reducing air pollution or water pollution which satisfies the criteria set out in the Schedule shall be deemed to be an efficient pollution control equipment or device for the purposes of section 19A(1D) of the Act.

THE SCHEDULE

PART I

The emission levels of the following pollutants must not exceed the specified emission levels:

Pollutant	Standard Applicable To	Specified Levels
(1) Solid particles	Any trade, industry, process, industrial plant or fuel-burning equipment	0.05gm/Nm ³ (Corrected to 12% CO ₂)
(2) Sulphuric acid mist or sulphur trioxide	Any trade, industry or process (other than combustion processes and plants for the manufacture of sulphuric acid)	0.05gm/Nm ³ as sulphur trioxide
(3) Acid gases	Any trade, industry or process in which sulphuric acid is manufactured	1.5gm/Nm ³ as sulphur trioxide
(4) Fluorine compounds	Any trade, industry or process in the operation of which fluorine, hydrofluoric acid or any inorganic fluorine compounds are emitted	0.05gm/Nm ³ as hydrofluoric acid
(5) Hydrogen chloride	Any trade, industry or process	0.10gm/Nm ³ as hydrogen chloride
(6) Chlorine	Any trade, industry or process	0.05gm/Nm ³ as chlorine
(7) Hydrogen sulphide	Any trade, industry or process	3ppm as hydrogen sulphide gas
(8) Nitric acid or oxides of nitrogen	Any trade, industry or process in which the manufacture of nitric acid is carried out	1.0gm/Nm ³ as nitrogen dioxide
(9) Nitric acid or oxides of nitrogen	Any trade, industry or process other than nitric acid plants	0.5gm/Nm ³ as nitrogen dioxide
(10) Carbon monoxide	Any trade, industry or process	0.5gm/Nm ³ as carbon monoxide
(11) Copper and its compounds	Any trade, industry or process	0.01gm/Nm ³ as copper
(12) Lead and its compounds	Any trade, industry or process	0.01gm/Nm ³ as lead
(13) Arsenic and its compounds	Any trade, industry or process	0.01gm/Nm ³ as arsenic
(14) Antimony and its compounds	Any trade, industry or process	0.01gm/Nm ³ as antimony
(15) Cadmium and its compounds	Any trade, industry or process	0.01gm/Nm ³ as cadmium