

## **Income Tax (Exemption of Income of Rasce) Rules**

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## **INCOME TAX ACT (CHAPTER 134, SECTIONS 7 AND 13(1)(p))**

### **INCOME TAX (EXEMPTION OF INCOME OF RASCE) RULES**

**R 8**

**G.N. No. S 485/1992**

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### **Citation**

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

### **Definitions**

2. In these Rules —

“NEAT” refers to Network Execution and Transfer; and