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INCOME TAX ACT
(CHAPTER 134)

INCOME TAX
(AUTOMATION EQUIPMENT) (AMENDMENT)
RULES 2010

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

Citation and commencement

1. These Rules may be cited as the Income Tax (Automation Equipment) (Amendment) Rules 2010 and shall come into operation on 15th December 2010.

Amendment of Schedule

2. The Schedule to the Income Tax (Automation Equipment) Rules 2004 (G.N. No. S 487/2004) is amended —

(a) by deleting items 1 to 4 and substituting the following items:

- “1. Image or graphics processing equipment, including display, facsimile, optical character reader, laser printer, plotter, image setter, digital printing, direct imaging equipment and scanner.
2. Data processing and information technology equipment, including mainframe, minicomputer, microcomputer, desktop, laptop, mobile phone, personal digital assistant and other information technology devices and peripherals.
3. Data communications and networking equipment, including modem, multiplexor, network processor, servers, interface converter, routers, switches, networks, cabling infrastructure, IP telephony systems, broadband connectivity equipment and security and authentication infrastructure.
4. Information technology software including office system software and software used in connection with provision of any office automation service, enterprise resource planning, customer relationship management such as reservations, registration, queue management, ordering, billings and collections, inventory management, record management, knowledge management, human resource and payroll

management, financial information and business management such as accounting and assets management, and personnel business travel request, information and management.”;

- (b) by inserting, immediately before the words “Automated machine” in item 10, the words “Automated system for storage and retrieval of information, including Radio-Frequency Identification (RFID) system and bar-coding system, and”;
- (c) by deleting items 18 and 19 and substituting the following items:
- “18. Equipment used in the manufacture (including assembly and testing) of semiconductor wafers or packaged ICs.
 - 19. Automatic equipment used for assembly and testing operations.”; and
- (d) by inserting, immediately after item 20, the following items:
- “21. Automotive navigation systems including telematics system and global positioning system.
 - 22. Automated kitchen equipment for the purpose of food processing.
 - 23. Interactive shopping carts or kiosks.
 - 24. Automated drugs dispensing system for healthcare-related operations.
 - 25. Automated housekeeping equipment including any mattress-lifting equipment for hospitality-related operations.
 - 26. Automated seating systems for convention or exhibition centre, including retractable theatre-style seating.
 - 27. Self-climbing scaffold system.
 - 28. Concrete pumps, whether stationary or mounted on vehicles.
 - 29. Ride-on power float machine.”.

Made this 10th day of December 2010.

PETER ONG
*Permanent Secretary,
Ministry of Finance,
Singapore.*

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(To be presented to Parliament under section 7(2) of the Income Tax Act).