

**INCOME TAX ACT  
(CHAPTER 35)**

**INCOME TAX (AUTOMATION EQUIPMENT) RULES**

**S 14/2009**

**REVISED EDITION 2021**



**SUBSIDIARY LEGISLATION**

**INCOME TAX (AUTOMATION EQUIPMENT) RULES**

**ARRANGEMENT OF RULES**

Rule

1. Citation
2. Automation equipment

**SCHEDULE — AUTOMATION EQUIPMENT**

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**SUBSIDIARY LEGISLATION**

**Rules made under section 5(1)**

**INCOME TAX (AUTOMATION EQUIPMENT) RULES**

*Commencement: 23rd March 2009*

*[S 13/2009]*

**Citation**

1. These Rules may be cited as the Income Tax (Automation Equipment) Rules.

**Automation equipment**

2. The automation equipment specified in the Schedule is hereby prescribed for the purposes of the allowances to be made under section 16B(2).

[Subsidiary]

**SCHEDULE**

(rule 2)

**AUTOMATION EQUIPMENT**

1. Image or graphics processing equipment, including facsimile, optical character reader, laser printer, plotter, image setter, digital printing and direct imaging equipment.
2. Data processing equipment, including mainframe, minicomputer, microcomputer and peripherals.
3. Data communications equipment, including modem, multiplexor, network processor, interface converter, routers and switches.
4. Office system software, including software used in connection with provision of any office automation service.
5. Computer-aided design system software and computer-aided manufacturing system software.
6. Surface mount technology machine which is used for the automatic assembly of surface mount devices onto printed circuit boards.
7. Computer controlled machine for cutting and removal operations with automatic tool change capabilities, including CNC lathes, milling machines, EDM wirecut, machining centers, grinders, presses and laser equipment.
8. Unmanned automated guided vehicle which is reprogrammable and used for the transfer of goods or materials within a factory or an office.
9. Co-ordinate measuring machine which is controlled by computer and used for the precise measurement of components for industrial, research or training purposes, including auto in-line vision inspection system and automated testing equipment.
10. Automated machine for the storage and retrieval of goods or materials which is controlled by computer and installed with automatic retrieval devices.
11. Flexible manufacturing cells consisting of an integrated manufacturing system comprising at least a computer controlled machine and a robot, including assembly robots, robotic systems and auto-packing lines.

## SCHEDULE — (continued)

12. Automated warehousing equipment and software, including Integrated Transport Fleet Management System, Integrated Warehouse Management System (Radio Frequency Terminals) and Very Narrow Aisle (VNA), automatic material handling, collating and binding equipment, Enterprise Resource Planning systems and Materials Resource Planning and Manufacturer Resource Planning software systems.
13. Automated inspection, testing, packaging and control system for chemicals, pharmaceuticals, medical devices and other automated manufacturing, including high speed tableting machines, high speed packaging machines, such as for blister packaging, infra-red probe for control and inspection, vision devices to check mould function or parts inspection, in-mould transfer parts sorting system and analysis equipment for quality control and assurance.
14. Injection mould machines used for making plastic, ceramic or metal components in factory production.
15. Automated chemicals handling equipment, system or line.
16. Computer-to-plate and computer-to-press systems used in drafting and printing business.
17. Automated machinery and systems for food processing and packaging or food preservation.
18. Semiconductor Production Machine used in the manufacture of semiconductor wafers or packaged ICs.
19. Automatic photonics assembly and test equipment.
20. Automated equipment used in port-related operations.

