

# **INCOME TAX (PRESCRIPTION OF ACTIVITY EXCLUDED FROM THE DEFINITION OF “MANUFACTURING”) RULES 2012**

PU (A) 23  
9<sup>th</sup> January 2012

IN exercise of the powers conferred by paragraph 154(1)(b) read together with subparagraph (ii) of the definition of “manufacturing” under paragraph 9 of Schedule 7A to the Income Tax Act 1967 [Act 53], the Minister makes the following rules:

## **CITATION AND COMMENCEMENT**

- 1(1) These Rules may be cited as the **Income Tax (Prescription of Activity Excluded from the Definition of “Manufacturing”) Rules 2012**.
- 1(2) These Rules are deemed to have effect from the year of assessment 2009.

## **ACTIVITY EXCLUDED FROM THE DEFINITION OF “MANUFACTURING”**

- 2 The activity specified in the Schedule is excluded from the definition of “manufacturing” under paragraph 9 of Schedule 7A to the Act.

### **SCHEDULE [RULE 2]**

1. Ice making
2. Cutting, sorting, cleaning, drying, grinding, mixing, grading or packaging herbs or spice, or any of its combination
3. Production of aggregates, asphaltic concrete, pre-mix cement, ready mixed concrete or bitumen, or any of its combination
4. Folding and shaping paper box, cardboard, plastic bag, envelopes or any other folding and shaping activity
5. Laminating
6. Quarrying
7. Mining or extraction of mineral
8. Processing of photograph, picture, slide or film, or any of its combination
9. Baking except where the activity is carried out in a factory
10. Distillation or filtration of water
11. Treatment of waste water and solid waste
12. Mixing or blending of petroleum product

13. Cleaning, processing, packing or freezing of product, or any of its combination
14. Painting, polishing or varnishing, or any of its combination
15. Coloring, stamping or printing of logo on materials or clothing, or any of its combination
16. Production of herb or traditional medicine, or any of its combination
17. Production of sawn timber, veneer or plywood including drying of the product, or any of its combination
18. Photostating
19. Recycling activity which involves sorting, cutting or packaging, or any of its combination
20. Ship building activity