

# **INCOME TAX (DEDUCTIONS FOR FREIGHT CHARGES) (REVOCATION) RULES 2012**

PU (A) 218  
10 July 2012

IN exercise of the powers conferred by subsection 154(1) of 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 (Deductions for Freight Charges) (Revocation) Rules 2012**.

**1(2)** These Rules shall have effect from the year of assessment 2016.

## **REVOCATION**

**2** The Income Tax (Deductions for Freight Charges) Rules 1990 [P.U. (A) 422/1990] are revoked.