

TO ALL MEMBERS

TECHNICAL

Direct Tax

INCOME TAX (DEDUCTION FOR PRE-COMMENCEMENT EXPENSES IN RELATION TO REFINERY AND PETROCHEMICAL INTEGRATED DEVELOPMENT) (AMENDMENT) RULES 2015 [P.U. (A) 183/2015]

The above Rules was gazetted on 13 August 2015 and amends the [Income Tax \(Deduction for Pre-commencement Expenses in relation to Refinery and Petrochemical Integrated Development\) Rules 2013 \[P.U. \(A\) 43/2013\]](#) (referred to below as “the original Rules”).

Subrule 3(2) of the original Rules is amended by substituting the word “four” with the word “seven” as follows:

*(2) The expenses referred to in subrule (1) as specified in the Schedule shall be incurred within **four seven** years prior to the date of commencement of the qualifying activity and that date shall not be earlier than 1 October 2010.*

In other words, the time span for incurrence of expenses which qualify for deduction under the original Rules has been extended to 7 years prior to the date of commencement of the qualifying activity, from 4 years prior to that date. (The date of commencement of the qualifying activity must not be earlier than 1 October 2010.)

The amendment is deemed to have effect from the year of assessment 2010.

Members may read the Rules in full at the official website of [Attorney-General's Chambers](#).

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