

**PIC Information Technology (IT) and Automation Equipment List**  
**(Updated as at 21 Feb 2014)**

The list of IT and automation equipment qualifying for enhanced deduction/allowances under the Productivity and Innovation Credit (“PIC”) scheme can be found in the [Income Tax \(PIC Automation Equipment\) Rules 2012](#), and are listed in the table below. This will be effective from the Year of Assessment 2011.

The list of prescribed PIC IT and automation equipment is expanded to allow more equipment to qualify for PIC automatically. Please refer to the table below for the updated list. The phrasing of these changes may be modified when legislative amendments are made to the subsidiary legislation Income Tax (PIC Automation Equipment) Rules 2012.

**Table on PIC IT and Automation Equipment**

**How to read this table**

Under “Capital Allowances - 100% write-off in one year [S19A(2)]”, please note that:

- PIC IT and Automation Equipment indicated with a tick (✓) will qualify for 100% accelerated write-off\* for capital allowances [as per the [Income Tax \(Automation Equipment\) Rules 2004](#) and [Income Tax \(Automation Equipment\) \(Amendment\) Rules 2010](#)].
- PIC IT and Automation Equipment indicated with a cross (X) will qualify for write-off over 3 years under Section 19A(1)\* and not the 100% accelerated write-off.

\*Claim for capital allowances can still be made under Section 19 over their useful life, if this is preferred by the business.

S/N	PIC IT and Automation Equipment	Capital Allowances - 100% write-off in one year [S19A(2)]	Remarks
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,	✓	

S/N	PIC IT and Automation Equipment	Capital Allowances - 100% write-off in one year [S19A(2)]	Remarks
	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.	✓	100% write-off will apply only to expenditure incurred on or after 15 Dec 2010, except for office system software. The latter will qualify for a 100% write-off even if the expenditure was incurred before 15 Dec 2010.
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 joining, cutting or removal operations, including CNC welding machine, CNC lathes, milling machines, EDM wirecut, machining centers, grinders, presses and laser equipment.	✓	100% write-off will apply only to: 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.	✓	

S/N	PIC IT and Automation Equipment	Capital Allowances - 100% write-off in one year [S19A(2)]	Remarks
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 system for storage and retrieval of information, including Radio-Frequency Identification (RFID) system and bar-coding system, and automated machine for the storage and retrieval of goods or materials, which is controlled by computer and installed with automatic retrieval devices.	✓	100% write-off will apply to the following only if the expenditure is incurred on or after 15 Dec 2010: Automated system for storage and retrieval of information, including Radio-Frequency Identification (RFID) system and bar-coding system.
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.	✓	
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	✓	

S/N	PIC IT and Automation Equipment	Capital Allowances - 100% write-off in one year [S19A(2)]	Remarks
	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 and extrusion* machines used for making plastic, ceramic, metal or silicone rubber components in factory production.	✓	<p>Expenditure incurred on injection mould machines used for making silicone rubber components will not qualify for a 100% write-off.</p> <p>* Extrusion machines (Budget 2013 addition) will qualify for PIC from YA 2013. The expenditure incurred will not qualify for a 100% write-off.</p>
15	Automated chemicals handling equipment, system or line.	✓	
16	Computer-to-plate and computer-to-press systems and computer controlled offset printing press* used in drafting and printing business.	✓	* Computer controlled offset printing press (Budget 2013 addition) will qualify for PIC from YA 2013. The expenditure incurred will not qualify for a 100% write-off.
17	Automated machinery and systems for food processing and packaging or food preservation.	✓	
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.	✓	100% write-off will apply only to expenditure incurred on or after 15 Dec 2010, except for expenditure incurred on automatic photonics assembly and test equipment. The latter will qualify for a 100% write-

S/N	PIC IT and Automation Equipment	Capital Allowances - 100% write-off in one year [S19A(2)]	Remarks
			off even if the expenditure was incurred before 15 Dec 2010.
20	Automated equipment used in port-related operations.	✓	
21	Automotive navigation systems including telematics system and global positioning system.	✓	100% write-off will apply only to expenditure incurred on or after 15 Dec 2010.
22	Automated kitchen equipment for the purpose of food processing, food preparation or for food and beverage-related operations*.	✓	<p>For automation kitchen equipment for the purpose of food processing, 100% write-off will apply only to expenditure incurred on or after 15 Dec 2010.</p> <p>* Automation kitchen equipment for the purpose of food preparation or for food and beverage-related operations (Budget 2013 addition) will qualify for PIC from YA 2013. The expenditure incurred will not qualify for a 100% write-off.</p>
23	Interactive shopping carts or kiosks.	✓	100% write-off will apply only to expenditure incurred on or after 15 Dec 2010.
24	Automated drugs dispensing system for healthcare-related operations.	✓	100% write-off will apply only to expenditure incurred on or after 15 Dec 2010.
25	Automated housekeeping equipment including any mattress-lifting equipment for hospitality-related operations.	✓	100% write-off will apply only to expenditure incurred on or after 15 Dec 2010.
26	Automated seating systems for convention or exhibition centre, including retractable theatre-style seating.	✓	100% write-off will apply only to expenditure incurred on or after 15 Dec 2010.

S/N	PIC IT and Automation Equipment	Capital Allowances - 100% write-off in one year [S19A(2)]	Remarks
27	Self-climbing scaffold system.	✓	100% write-off will apply only to expenditure incurred on or after 15 Dec 2010.
28	Concrete pumps, whether stationary or mounted on vehicles.	✓	100% write-off will apply only to expenditure incurred on or after 15 Dec 2010.
29	Ride-on power float machine.	✓	100% write-off will apply only to expenditure incurred on or after 15 Dec 2010.
30	Automated sorting system, automatic inserting system with high speed cutting, collating, folding and inserting of documents into envelopes, and automatic packaging system for packaging or repackaging of products into plastic films or plastic wraps.	X	
31	Hydraulic bucking unit which includes high automatic function for quick make-up or break-out.	X	
32	Automated machine used in laundry processes, including automatic linen feeder, automatic linen folder and stacker, laundry conveyor system and automatic garments managing system, but excludes washing or drying machine.	X	
33	Automated sludge treatment machine.	X	
34	Automatic machine used in vegetable farming processes, including auto-seeding machine for seed plugs and auto-seed plug transplanting machine, and automatic machine used in vegetable packaging processes.	X	
35	Construction equipment proposed and supported by the Building and Construction Authority. Please refer to the list <a href="#">here</a> .  (Currently, these equipment are also supported	X	Budget 2013 addition.  Expenditure incurred will qualify for PIC from YA 2013.

S/N	PIC IT and Automation Equipment	Capital Allowances - 100% write-off in one year [S19A(2)]	Remarks
	under the Mechanisation Credit Scheme.)		
36	Automated equipment for cleaning, scrubbing, shampooing or cleaning-related operations in relation to the maintenance of premises.	x	Budget 2013 addition.  Expenditure incurred will qualify for PIC from YA 2013.
37	Website	x  100% write-off in one year will apply under S19A(10) instead of S19A(2)	Budget 2014 addition.  Expenditure incurred will qualify for PIC from YA 2014.
38	Automated cover system for open-top containers	x	Budget 2014 addition.  Expenditure incurred will qualify for PIC from YA 2014.
39	Landscaping equipment. Please refer to the list <a href="#">here</a> .	x	Budget 2014 addition.  Expenditure incurred will qualify for PIC from YA 2014.