

**L.N. 39 of 2021**

**INCOME TAX ACT  
(CAP. 123)**

**Enrolled Voluntary Organisations  
(Tax Exemption) (Amendment) Rules, 2021**

IN EXERCISE of the powers conferred by articles 14(2) and 96 of the Income Tax Act, the Minister for Finance and Employment has made the following rules:

Citation and  
commencement.

S.L. 123.190

**1.** (1) The title of these rules is the Enrolled Voluntary Organisations (Tax Exemption) (Amendment) Rules, 2021 and these rules shall be read and construed as one with the Voluntary Organisations (Tax Exemption) Rules, hereinafter referred to as "the principal rules".

(2) These rules shall apply for the year of assessment 2022 and subsequent years of assessment.

Amends rule 3  
of the principal  
rules

**2.** In paragraph (b) of rule 3 of the principal rules, for the words "ten thousand euro (€10,000)" there shall be substituted the words "fifty thousand euro (50,000)".

Amends rule 4  
of the principal  
rules.

**3.** In sub-rule (2) of rule 4 of the principal rules, for the words "ten thousand euro (€10,000)" there shall be substituted the words "fifty thousand euro (50,000)".