VERŻJONI ELETTRONIKA

L.N. 284 of 2025

INCOME TAX ACT
(CAP. 123)

DUTY ON DOCUMENTS AND TRANSFERS ACT
(CAP. 364)

Relief from Income Tax and from Duty on Documents and Transfers on Certain Property Transfers (Amendment No. 2 Rules, 2025

IN EXERCISE of the powers conferred by articles 12(2) and 96 of the Income Tax Act and article 22A of the Duty on Documents and Transfers Act, the Minister responsible for finance has made the following rules:-

Citation.

1. The title of these rules is the Relief from Income Tax and from Duty on Documents and Transfers on Certain Property Transfers (Amendment No. 2) Rules, 2025 and these rules shall be read and construed as one with the Relief from Income Tax and from Duty on Documents and Transfers on Certain Property Transfers Rules, hereinafter referred to as the "principal rules".

S.L. 123.203.
S.L. 364.19.

Amends rule 3 of the principal rules.

2. Rule 3 of the principal rules shall be amended as follows:

(a) in sub-rule (1) thereof the words "31st December 2025" shall be substituted by the words "31st December 2026";

(b) in sub-rule (2) thereof the words "31st January 2026" shall be substituted by the words "31st January 2027".

Amends rule 7 of the principal rules.

3. Rule 7 of the principal rules shall be amended as follows:

(a) in sub-rule (1) thereof the words "31st December 2025" shall be substituted by the words "31st December 2026";

(b) in sub-rule (2) thereof the words "31st January 2026" shall be substituted by the words "31st January 2027".

Amends rule 13 of the principal rules.

4. In sub-rule (1) of rule 13 of the principal rules the words "31st January 2026" shall be substituted by the words "31st January 2027".

Ippubblikat mid-Dipartiment tal-Informazzjoni (doi.gov.mt) — Valletta — ***Published by the Department of Information (doi.gov.mt) — Valletta***
Mitbugħ fl-Istamperija tal-Gvern fuq karta FSC — ***Printed at the Government Printing Press on FSC certified paper***

Prezz/*Price*
€0.18