L.N. 4 of 2006

INCOME TAX ACT
(CAP. 123)

Tax Credit (Women Returning to Employment) (Amendment) Rules, 2006

IN exercise of the powers conferred by article 96 of the Income Tax Act, the Prime Minister and Minister of Finance has made the following rules:–

Citation and commencement.

L.N. 110 of 2005.

1. (1) The title of these rules is the Tax Credit (Women Returning to Employment) (Amendment) Rules, 2006 and they shall be read and construed as one with the Tax Credit (Women Returning to Employment) Rules, 2005, hereinafter referred to as "the principal rules".

(2) These rules shall be deemed to have come into force as from the year of assessment 2006.

Amends rule 3 of the principal rules.

2. In paragraph (a) of sub-rule (2) of rule 3 of the principal rules, for the words "on the total income of the married couple." there shall be substituted the words "on that part of the total income of the married couple representing her employment income.".

Amends the Maltese text of rule 4 of the principal rules.

3. In rule 4 of the Maltese text of the principal rules, for the words "xi wieħed mill-axxendenti jew dixxendenti tal-konjuġi tagħha" there shall be substituted the words "xi wieħed mill-axxendenti jew dixxendenti tagħha jew tal-konjuġi tagħha".

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