VERŻJONI ELETTRONIKA

L.N. 291 of 2010

INCOME TAX ACT
(CAP. 123)

Deduction for Wear and Tear of Plant and Machinery (Amendment) Rules, 2010

IN exercise of the powers conferred by articles 14(2) and 96 of the Income Tax Act, the Minister of Finance, the Economy and Investment has made the following rules:–

Citation and commencement.

S.L. 123.01

1. (1) The title of these rules is the Deduction for Wear and Tear of Plant and Machinery (Amendment) Rules, 2010 and they shall be read and construed as one with the Deduction for Wear and Tear of Plant and Machinery Rules, hereinafter referred to as "the principal rules".

(2) These rules shall be deemed to have come into force as from the year of assessment 2010.

Amends the Schedule to the principal rules.

2. In the Schedule to the principal rules, for the words "7. Aircraft 12" there shall be substituted the following:

Category		Years
"7.	(a) Aircraft airframe	6
	(b) Aircraft engines	6
	(c) Aircraft engine or airframe overhaul	6
	(d) Aircraft interiors and other parts	4".

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