

L.N. 369 of 2009

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

Income Tax (Deductions) (Amendment) Rules, 2009

BY VIRTUE 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:

Title.

L.N. 322 of 2001.

1. (1) The title of these rules is the Income Tax (Deductions) (Amendment) Rules, 2009 and they shall be read and construed as one with the Income Tax (Deductions) Rules, 2001, hereinafter referred to as “the principal rules”.

(2) These rules shall be applicable as from the year of assessment 2011.

Amends rule 3 of the principal rules.

2. In subarticles (1) and (2) of rule 3 of the principal rules, for the words “€7,000” wherever they occur, there shall be substituted the words “€14,000”.

