

L.N. 428 of 2010

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

Deduction (Workplace Accessibility) Rules, 2010

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

1. (1) The title of these rules is the Deduction (Workplace Accessibility) Rules, 2010. Title and commencement.

(2) These rules shall come into force as from the year of assessment 2011, in respect of expenditure incurred as from 1st January 2010.

2. In these rules, unless the context otherwise requires – Definitions.

"Commission" means the National Commission Persons with Disability;

"qualifying expenditure" means any of the following expenditure –

(a) expenditure of a capital nature consisting of the following:

(i) the installation or modification of physical structures and/or equipment designed to increase workplace accessibility; or

(ii) the removal of architectural and physical barriers; or

(iii) the acquisition, installation or modification of equipment and devices for persons with disability; and

(b) expenditure incurred in the training of employees having a disability for the purpose of performing their work;

"qualifying person" means a person who is an employer and who incurs qualifying expenditure for the purpose of increasing accessibility to the workplace to any of his employees having a

disability.

Allowable deduction.

3. (1) Where a qualifying person incurs qualifying expenditure in the year preceding the year of assessment, a deduction equivalent to 100% of the cost incurred shall be allowed against the said person's income charged to tax for such year of assessment;

(2) The total deduction claimed under these rules as aforesaid shall not exceed twenty thousand euro (€20,000):

Provided that, to the extent that the deduction cannot be wholly set off against the income of the qualifying person for the year during which the expenditure was incurred, it shall be carried forward and set off against the income for subsequent years in succession:

Provided further that, where the qualifying person is an individual, to the extent that the deduction cannot be wholly set off against the income of the individual or of his spouse, where applicable, for the aforesaid year, it shall be carried forward and set off against the income for subsequent years in succession.

(3) The deduction shall only be allowed where the qualifying person does not benefit from any form of assistance in relation to the said expenditure from the Government of Malta or from any other entity.

Application.

4. (1) The deduction provided by these rules shall only be allowed where an application has been made to the Commission, providing details of the expenditure in such manner as the Commission may require, and such application is recommended and approved by the Commission.

(2) The Commission shall, following its recommendation and approval in accordance with sub-rule (1), submit to the Commissioner of Inland Revenue the details of applications approved, in such manner as the said Commissioner may require.

