VERŻJONI ELETTRONIKA

L.N. 466 of 2010

INCOME TAX ACT
(CAP. 123)

Deduction (Childcare Fees) Rules, 2010

IN exercise of the powers conferred by articles 14C 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:-

Title and commencement.

1. (1) The title of these rules is the Deduction (Childcare Fees) Rules, 2010.

(2) These rules shall come into force as from the year of assessment 2011.

Conditions applicable.

2. The deduction that may be claimed by an individual in terms of article 14C of the Act shall only be allowed where:

(a) a fee is payable after deducting any subsidies or rebates that may be received for the childcare service; and

(b) the childcare centre is registered or otherwise approved by the Department for Social Welfare Standards or the Directorate for Quality and Standards in Education or is a service provided by the Foundation for Educational Services; and

(c) the payment and the details of the individual making the claim are confirmed by information provided, in such format and content as determined by the Commissioner, by the person running the childcare centre.

Information.

3. The Department for Social Welfare Standards, the Directorate for Quality and Standards in Education and the Foundation for Educational Services shall provide the Commissioner, for the purposes of the administration of article 14C of the Act and of these rules, with the information in their possession regarding the childcare centres as the Commissioner may require.

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