

L.N. 306 of 2012

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

Highly Qualified Persons (Amendment) Rules, 2012

IN exercise of the powers conferred by articles 56(21) and 96 of the Income Tax Act, the Minister for Finance, the Economy and Investment has made the following rules:-

1. (1) The title of these rules is the Highly Qualified Persons (Amendment) Rules, 2012, and these rules shall be read and construed as one with the Highly Qualified Persons Rules, hereinafter referred to as "the principal rules".

Title and commencement.
S.L.123.126.

(2) These rules shall be deemed to have come into force on the 1st January, 2012.

2. In sub-rule (1) of rule 2 of the principal rules, immediately after paragraph (b) of the definition "competent authority" there shall be added the following new paragraph:

Amends rule 2 of the principal rules.

"(c) the Authority for Transport in Malta established in terms of article 5 of the Authority for Transport in Malta Act, in respect of any employment or office with any undertaking holding an air operators' certificate issued in terms of article 4 of the Civil Aviation (Air Operators' Certificates) Act;"

Cap 499.

Cap. 218.

3. Rule 7 of the principal rules shall be amended as follows:

Amends rule 7 of the principal rules.

(a) in sub-rule (1) thereof, for the words "his duties in Malta." there shall be substituted the words "his duties in Malta:" and immediately thereafter there shall be inserted the following new proviso:

"Provided that in the case of persons employed with undertakings holding an air operators' certificate issued by the competent authority, the option available under article 56(21) of the Act shall not be exercised by any person who was employed prior to the 1st January, 2012.";

(b) in sub-rule (2) thereof immediately after the words "A person referred to in rule 6(1),", there shall be inserted the words "other than a person employed with an undertaking

holding an air operators' certificate issued by the competent authority,"; and

(c) in sub-rule (3) thereof, immediately after the words "A person referred to in rule 6(2)," there shall be inserted the words "other than a person employed with an undertaking holding an air operators' certificate issued by the competent authority,".

Amends the
Schedule to the
principal rules.

4. The Schedule to the principal rules shall be amended as follows:

(a) the sub-title thereof shall be substituted by the following:

"Employments with companies licensed and/or recognised by the competent authority or with undertakings holding an air operators' certificate issued by the competent authority, consisting in the following employments or offices:";

(b) in paragraph (a) thereof, immediately after the words "Chief Operations Officer", there shall be inserted the words "(including Aviation Accountable Manager)"; and

(c) in paragraph (b) thereof, immediately after the words "(including Search Engine Optimisation and Systems Architecture)," there shall be added the words "Aviation Continuing Airworthiness Inspector, Aviation Flight Operations Inspector and Aviation Training Manager,".

