VERŻJONI ELETTRONIKA

L.N. 144 of 2014

INCOME TAX ACT
(CAP. 123)

Deduction (Income from Employment) (Amendment) Rules, 2014

BY VIRTUE of the powers conferred by articles 14(2) and 96 of the Income Tax Act, the Minister for Finance has made the following rules:-

Citation and commencement.

S.L.123.149

1. (1) The title of these rules is the Deduction (Income from Employment) (Amendment) Rules, 2014 and these rules shall be read and construed as one with the Deduction (Income from Employment) Rules, hereinafter referred to as "the principal rules".

(2) These rules shall be deemed to have come into force with effect from the year immediately preceding the year of assessment 2015.

Amendment of rule 1 of the principal rules.

2. In sub-rule (1) of rule 1 of the principal rules, immediately after the words "Income from Employment", there shall be added the words "or Pension".

Amendment of rule 2 of the principal rules.

3. In paragraph (a) of rule 2 of the principal rules, for the words "under article 4(1)(b) of the Act and such income does not exceed eight thousand nine hundred and fifty euro (€8,950)", there shall be substituted the words "under article 4(1)(b) of the Act or income from a pension chargeable to tax under article 4(1)(d) of the Act, and such income does not exceed nine thousand one hundred and fifty euro (€9,150)".

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