VERŻJONI ELETTRONIKA

L.N. 182 of 2014

INCOME TAX ACT
(CAP. 123)

Deductions and Tax Credits (General and Specific Qualifications) (Amendment) Rules, 2014

IN exercise of the powers conferred upon him by articles 14(2) and 96 of the Income Tax Act, the Minister for Finance, in consultation with the Malta Enterprise Corporation, has made the following rules:-

Citation.

1. The title of these rules is Deductions and Tax Credits (General and Specific Qualifications) (Amendment) Rules, 2014, and these rules shall be read and construed as one with Deductions and Tax Credits (General and Specific Qualifications) Rules, hereinafter referred to as "the principal rules".

S.L. 123.87

Adds new Part and new rule to the principal rules.

2. Immediately after rule 20 of the principal rules, there shall be added the following new Part and new rule:

"Part VI

Final Provision

Date from which the provision of these rules shall no longer be applicable.

21. No new applications under these rules shall be received by the Corporation after the 30th June 2014.".

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