

L.N. 117 of 2015**INCOME TAX ACT
(CAP. 123)****Personal Retirement Scheme (Amendment) Rules, 2015**

IN exercise of the powers conferred by articles 57 and 96 of the Income Tax Act, the Minister for Finance has made the following rules:-

Citation.

1. The title of these rules is the Personal Retirement Scheme (Amendment) Rules, 2015, and these rules shall be construed as one with the Personal Retirement Scheme Rules, hereinafter referred to as "the principal rules".

S.L.123.163

Adds new rule
to the principal
rules.

2. Immediately after rule 7 of the principal rules, there shall be added the following new rule:

"Tax credit
capping.
Cap. 123.

8. The maximum amount of tax credit provided for by article 57(1)(b) of the Income Tax Act shall be three hundred euro (€300) for the year 2015."

