VERŻJONI ELETTRONIKA

L.N. 282 of 2015

INCOME TAX ACT
(CAP. 123)

European Union Directives (Amendment) (No. 2) Regulations, 2015

IN exercise of the powers conferred by articles 52B and 96 of the Income Tax Act, the Minister for Finance has made the following regulations:-

Citation and commencement.

S.L.123.74

1. (1) The title of these regulations is the European Union Directives (Amendment) (No. 2) Regulations, 2015 and these regulations shall be read and construed as one with the European Union Directives Regulations, hereinafter referred to as "the principal regulations".

(2) These regulations shall come into force on the 1st January, 2016

Amends regulation 2 of the principal regulations.

2. Immediately after the third paragraph in regulation 2 of the principal regulations there shall be added the following new paragraph:

"As from 31st December 2015, EU Council Directive 2015/121/EU of 27 January 2015 amending Directive 2011/96/EU on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States shall have effect in relation to the Income Tax Acts.".

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