VERŻJONI ELETTRONIKA

L.N. 126 of 2016

INCOME TAX ACT
(CAP. 123)

Deduction (Income from Employment or Pension) (Amendment) Rules, 2016

IN exercise 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 or Pension) (Amendment) Rules, 2016, and these rules shall be read and construed as one with the Deduction (Income from Employment or Pension) 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 2017.

Amends rule 2 of the principal rules.

2. In paragraph (a) of rule 2 of the principal rules, for the words "does not exceed nine thousand two hundred euro (€9,200)" there shall be substituted the words "does not exceed nine thousand four hundred and fifty euro (€9,450)".

Amends rule 3 of the principal rules.

3. In rule 3 of the principal rules, for the words "by deducting eight thousand and five hundred euro (€8,500)" there shall be substituted the words "by deducting nine thousand one hundred euro (€9,100)".

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