

L.N. 53 of 2018**INCOME TAX ACT
(CAP. 123)****Deduction (Income from Employment) (Amendment) Rules, 2018**

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: -

Title and
commencement.

SL123.149

1. (1) The title of these rules is the Deduction (Income from Employment) (Amendment) Rules, 2018 and they 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 2019.

Amends rule 2
of the principal
rules

2. In paragraph (a) of rule 2 of the principal rules, the words "does not exceed nine thousand five hundred euro (€9,500)" shall be substituted by the words "does not exceed nine thousand seven hundred (€9,700)".