

L.N. 47 of 2019**INCOME TAX ACT
(CAP. 123)****Tax Credit (Construction Waste Recycling)
(Amendment) Rules, 2019**

IN EXERCISE of the powers conferred by article 14(2) of the Income Tax Act, the Minister for Finance has made the following rules:-

Title. **1.** The title of these rules is Tax Credit (Construction Waste Recycling) (Amendment) Rules, 2019 and these rules shall be read and construed as on with the Tax Credit (Construction Waste Recycling) Rules, hereinafter referred to as "the principal rules".

S.L. 123.186.

Amends rule 2
of the principal
rules.

2. In the definition "qualifying services" in rule 2 of the principal rules, the words "five euro and fifty cents (€5.50) per tonne" shall be substituted by the words "eight euro (€8) per tonne".