L.N. 326 of 2019

INCOME TAX ACT
(CAP. 123)

Tax Rebate (Pensioners) (Amendment No. 2) Rules, 2019

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: -

Title and commencement.

S.L 123.174

1. (1) The title of these rules is the Tax Rebate (Pensioners) (Amendment No. 2) Rules, 2019 and these rules shall be read and construed as one with the Tax Rebate (Pensioners) Rules hereinafter referred to as the "principal rules".

(2) These rules shall be deemed to have come into force with respect to income earned on or after the 1st January 2020.

Amendment of rule 3 of the principal rules.

2. Rule 3 of the principal rules shall be amended as follows:

(a) in sub-rule (1) thereof, the words "shall not exceed €650" shall be substituted by the words "shall not exceed €705";

(b) in sub-rule (2) thereof, the words "shall not exceed €440" shall be substituted by the words "shall not exceed €495";

(c) in paragraph (a) of sub-rule (3) thereof, the words "shall not exceed €110" shall be substituted by the words "shall not exceed €165"; and

(d) in paragraph (b) of sub-rule (3) thereof, the words "shall not exceed €150" shall be substituted by the words "shall not exceed €300".

Ippubblikat mid-Dipartiment tal-Informazzjoni (doi.gov.mt) — Valletta — ***Published by the Department of Information (doi.gov.mt) — Valletta***
Mitbugħ fl-Istamperija tal-Gvern fuq karta FSC — ***Printed at the Government Printing Press on FSC certified paper***

Prezz/*Price*
€0.09