L.N. 29 of 2020

INCOME TAX ACT
(CAP. 123)

European Union Anti-Tax Avoidance Directives Implementation (Amendment) Regulations, 2020

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

Citation and commencement.

S.L. 123.187.

1. (1) The title of these regulations is European Union Anti-Tax Avoidance Directives Implementation (Amendment) Regulations, 2020 and they shall be read and construed as one with the European Union Anti-Tax Avoidance Directives Implementation Regulations, hereinafter referred to as "the principal regulations".

(2) These regulations shall be deemed to have come into force on 1 January 2020.

Amends regulation 10 of the principal regulations.

2. In sub-regulation (1) of regulation 10 of the principal regulations, the words "Where one (1) or more associated" shall be substituted by the words "As from 1 January 2022, where one (1) or more associated".

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