

L.N. 3 of 2021**INCOME TAX ACT****(CAP. 123)****Voluntary Occupational Pension Scheme (Amendment) Rules, 2021**

IN EXERCISE of the powers conferred by articles 14(2) and 96 of the Income Tax Act, the Minister responsible for finance and employment has made the following rules:

Citation and
commencement.
S.L. 123.175.

1. (1) The title of these rules is the Voluntary Occupational Pension Scheme (Amendment) Rules, 2021 and these rules shall be read and construed as one with the Voluntary Occupational Pension Scheme Rules, hereinafter referred to as "the principal rules".

(2) Rules 2 and 3 shall apply for the year of assessment 2022 and subsequent years of assessment.

Amends rule 5
of the principal
rules.

2. In sub-rule (1) of rule 5 of the principal rules, the words "five hundred euro (€500)" shall be substituted by the words "seven hundred and fifty euro (€750)".

Amends rule 6
of the principal
rules.

3. In sub-rule (1) of rule 6 of the principal rules, the words "five hundred euro (€500)" shall be substituted by the words "seven hundred and fifty euro (€750)".

Amends rule 8
of the principal
rules.

4. In sub-rule (1) of rule 8 of the principal rules, the words "in rule 7(b)," shall be substituted by the words "in rule 7,".
