Verżjoni Elettronika

L.N. 129 of 2021

INCOME TAX ACT
(CAP. 123)

Exemption from Tax on Certain Property Transfers (Amendment) Rules, 2021

IN EXERCISE of the powers conferred by articles 12(2) and 96of the Income Tax Act, the Minister for Finance and Employment has made the following rules:-

Citation. S.L. 123. 199.

1. The title of these rules is Exemption from Tax on Certain Property Transfers (Amendment) Rules, 2021 and these rules shall be read and construed as one with the Exemption from Tax on Certain Property Transfers Rules, hereinafter referred to as "the principal rules".

Amends rule 3 of the principal rules

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

(a) in sub-paragraph (i) of paragraph (a) thereof the words "1 April 2021" shall be substituted by the words "1 August 2021";

(b) in sub-paragraph (ii) of paragraph (a) thereof the words "30 April 2021" shall be substituted by the words "31 August 2021";

(c) in sub-paragraph (i) of paragraph (b) thereof the words "1 January 2022" shall be substituted by the words "1 February 2022";

(d) in sub-paragraph (ii) of paragraph (b) thereof the words "31 March 2021" shall be substituted by the words 31 July 2021"; and

(e) in sub-paragraph (iii) of paragraph (b) thereof the words "31 January 2022" shall be substituted by the words "28 February 2022".

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