

L.N. 287 of 2021

**INCOME TAX ACT
(CAP. 123)**

**Deductions and Tax Credits (Relevant Qualifications for Industry)
(Amendment) Rules, 2021**

IN EXERCISE of the powers conferred by articles 14(2) and 96 of the Income Tax Act, the Minister for Finance and Employment, with the concurrence of the Minister for Energy, Enterprise and Sustainable Development and Malta Enterprise, has made the following rules:-

1. (1) The title of these rules is the Deductions and Tax Credits (Relevant Qualifications for Industry) (Amendment) Rules, 2021 and these regulations shall be read and construed as one with the Deductions and Tax Credits (Relevant Qualifications for Industry) Rules, hereinafter referred as the "principal rules".

Citation and commencement.

S.L. 123. 107.

(2) These rules shall be deemed to have come into force on 1st May, 2021.

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

Amends rule 2 of the principal rules.

(a) the definitions "the Department" and "Ministry" shall be deleted;

(b) immediately after the definition "the Commissioner" there shall be added the following new definition:

" "Corporation" means the Malta Enterprise established under the Malta Enterprise Act;"; and

Cap. 463.

(c) in the definitions "guidelines", "relevant qualification" and "study costs", the word "Ministry", wherever it occurs, shall be substituted by the word "Corporation".

3. In sub-rule (2) of rule 3 of the principal rules, the word "Ministry", wherever it occurs, shall be substituted by the word "Corporation".

Amends rule 3 of the principal rules.

4. Rule 5 of the principal rules shall be amended as follows:

Amends rule 5 of the principal rules.

(a) the word "Ministry", wherever it occurs, shall be substituted by the word "Corporation"; and

(b) the second proviso thereof shall be deleted.
