L.N. 27 of 2022

INCOME TAX ACT
(CAP. 123)

Tax Rebate (Pensioners) (Amendment) Rules, 2022

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

Citation and commencement.

S.L. 123.174.

1. (1) The title of these rules is the Tax Rebate (Pensioners) (Amendment) Rules, 2022 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 apply in respect of income earned on or after the 1st January 2022.

Amends rule 3 of the principal rules.

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

(a) in the proviso to sub-rule (1) thereof, the words "shall not exceed €744" shall be substituted by the words "shall not exceed €783";

(b) in the proviso to sub-rule (2) thereof, the words "shall not exceed €534" shall be substituted by the words "shall not exceed €573"; and

(c) in the proviso to paragraph (a) of sub-rule (3) thereof, the words "shall not exceed €204" shall be substituted by the words "shall not exceed €243".

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