

L.N. 28 of 2022

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

Deduction (Income from Employment) (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. 123.149.

1. (1) The title of these rules is the Deduction (Income from Employment) (Amendment) Rules, 2022 and these rules shall be read and construed as one with the Deduction (Income from Employment) Rules, hereinafter referred to as "the principal rules".

(2) These rules shall be deemed to have come into force with effect from the year of assessment 2023.

Amends rule 2
of the principal
rules.

2. In paragraph (a) of rule 2 of the principal rules, the words "does not exceed nine thousand nine hundred and thirty euro (€9,930)" shall be substituted by the words "does not exceed ten thousand and twenty euro (€10,020)".