Verzjoni Elettronika



**L.N. 104 of 2022**

# INCOME TAX ACT
# CAP. 123

## Qualifying Employment in Aviation (Personal Tax) (Amendment) Rules, 2022

IN EXERCISE of the powers conferred by articles 56(21) and 96 of the Income Tax Act, the Minister for Finance and Employment has made the following rules:-

Citation.

S.L. 123.168.

**1.** The title of these rules is the Qualifying Employment in Aviation (Personal Tax) (Amendment) Rules, 2022 and these rules shall be read and construed as one with the the Qualifying Employment in Aviation (Personal Tax) Rules, hereinafter referred to as "the principal rules".

Amends rule 2 of the principal rules.

**2.** In the definition "artificial arrangement" in rule 2 of the principal rules, immediately after the words "related to his employer", there shall be inserted the words "in respect of an activity which is substantively derived from the employment covered by the qualifying contract of employment".

Amends rule 6 of the principal rules.

**3.** Sub-rule (3) of rule 6 of the principal rules shall be amended as follows:

(a) the words "for a one-time extension of five years" shall be substituted by the words "to two extensions of five years each"; and

(b) in the proviso thereto, the words "ten years" shall be substituted by the words "fifteen years".

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