VERŻJONI ELETTRONIKA

L.N. 204 of 2022

INCOME TAX ACT
(CAP. 123)

DUTY ON DOCUMENTS AND TRANSFERS ACT
(CAP. 364)

Relief from Income Tax and from Duty on Documents and Transfers on Certain Property Transfers (Amendment No. 2) Rules, 2022

IN EXERCISE of the powers conferred by articles 12(2) and 96 of the Income Tax Act and article 22A of the Duty on Documents and Transfers Act, the Minister responsible for Finance has made the following rules:-

Citation and commencement.

S.L. 123.203.
S.L. 364.19.

1. (1) The title of these rules is the Relief from Income Tax and from Duty on Documents and Transfers on Certain Property Transfers (Amendment No. 2) Rules, 2022 and these rules shall be read and construed as one with the Relief from Income Tax and from Duty on Documents and Transfers on Certain Property Transfers, Rules, hereinafter referred to as "the principal rules".

(2) These rules shall be deemed to have come into force on the 25 January 2022.

Amends rule 3 of the principal rules.

2. In the Maltese version of the proviso to sub-rule (1) of rule 3 of the principal rules, the words "ħelsien mit-taxxa fuq dokumenti u trasferimenti" shall be substituted by the words "ħelsien mit-taxxa fuq l-income u mit-taxxa fuq dokumenti u trasferimenti".

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