B 2480

L.N. 296 of 2023

INCOME TAX ACT
(CAP. 123)

Tax Credit (Costs of Therapy Provided to Children with Disability) (Amendment) Rules, 2023

IN EXCERCISE of the powers conferred by articles 14(2) and 96(3) of the Income Tax Act, the Minister responsible for finance has made the following rules:-

Citation and applicability.

1. (1) The title of these rules is the Tax Credit (Costs of Therapy Provided to Children with Disability) (Amendment) Rules, 2023 and these rules shall be read and construed as one with the Tax Credit (Costs of Therapy Provided to Children with Disability) Rules, hereinafter referred to as "the principal rules".

S.L. 123.209.

(2) These rules shall apply with effect from the year of assessment 2025.

Amends rule 3 of the principal rules.

2. In sub-rule (2) of rule 3 of the principal rules, the words "two hundred euro (€200)" shall be substituted by the words "five hundred euro (€500)".

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