Verżjoni Elettronika

L.N. 130 of 2024

INCOME TAX ACT
(CAP. 123)

European Union Global Minimum Level of Taxation for Multinational Enterprise Groups and Large-Scale Domestic Groups (Amendment) Regulations, 2024

IN EXERCISE of the powers conferred by articles 52B and 96 of the Income Tax Act, the Minister responsible for finance has made the following regulations:-

Citation and commencement.

S.L. 123.212.

1. (1) The title of these regulations is the European Union Global Minimum Level of Taxation for Multinational Enterprise Groups and Large-Scale Domestic Groups (Amendment) Regulations, 2024, and these regulations shall be read and construed as one with the European Union Global Minimum Level of Taxation for Multinational Enterprise Groups and Large-Scale Domestic Group Regulations, hereinafter referred to as the "principal regulations".

(2) These regulations shall be deemed to have come into force on the 20th February 2024.

Amends regulation 6 of the principal regulations.

2. Regulation 6 of the principal regulations shall be amended as follows:

(a) in sub-regulation (1) thereof, the words "regulation 2(7)" shall be substituted by the words "regulation 2(5)"; and

(b) in sub-regulation (3) thereof, the words "regulation 2(7)" shall be substituted by the words "regulation 2(5)".

Ippubblikat mid-Dipartiment tal-Informazzjoni (doi.gov.mt) — Valletta — ***Published by the Department of Information (doi.gov.mt) — Valletta***
Mitbugħ fl-Istamperija tal-Gvern fuq karta FSC — ***Printed at the Government Printing Press on FSC certified paper***
Prezz/*Price*
€0.09