Verżjoni Elettronika

L.N. 33 of 2025

INCOME TAX ACT
(CAP. 123)

INCOME TAX MANAGEMENT ACT
(CAP. 372)

Sale of Agricultural Produce (Amendment) Rules, 2025

IN EXERCISE of the powers conferred by articles 14(2) and 96 of the Income Tax Act and articles 23 and 58 of the Income Tax Management Act, the Minister responsible for finance has made the following rules:-

Citation, commencement and applicability. S.L. 123.80. S.L. 372.32.

1. (1) The title of these rules is Sale of Agricultural Produce (Amendment) Rules, 2025 and these rules shall be read and construed as one with Sale of Agricultural Produce Rules, hereinafter referred to as the "principal rules".

(2) These rules shall be deemed to have come into force on 1st January 2025 and shall apply to sales made on 1st January 2025 or thereafter.

Amends rule 2 of the principal rules.

2. Paragraph (a) of the definition "qualifying sale" in rule 2 of the principal rules shall be substituted by the following new paragraph:

"(a) a sale of agricultural products, as defined in the Agriculture Act, that are produced, grown or cultivated in Malta, that is made through the Malta Food Agency; or". Cap. 639.

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