L.N. 96 of 2025

INCOME TAX ACT
(CAP. 123)

Tax Credit (Costs of Therapy Provided to Children with Disability) (Amendment) Rules, 2025

IN EXERCISE 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 commencement.

S.L. 123.209.

1. (1) The title of these rules is the Tax Credit (Costs of Therapy Provided to Children with Disability) (Amendment) Rules, 2025 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".

(2) These rules shall be deemed to have come into force on 1st January 2025.

Amends rule 3 of the principal rules.

2. Immediately after sub-rule (3) of rule 3 of the principal rules there shall be added the following new sub-rule:

"(4) Notwithstanding the other provisions of this rule, no tax credit shall be allowed under these rules in respect of costs incurred after 31st December 2024.".

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