

B 2658

L.N. 279 of 2025

**INCOME TAX ACT
(CAP. 123)**

Deduction (Income from Employment) (Amendment) Rules, 2025

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

Citation and
commencement.
S.L. 123.149.

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

(2) These rules shall apply with effect from the year of assessment 2027.

Amends rule 2
of the principal
rules.

2. In paragraph (a) of rule 2 of the principal rules the words "does not exceed twelve thousand and fifty euro (€12,050)" shall be substituted by the words "does not exceed twelve thousand four hundred and forty-five euro (€12,445)".