

B 1602

L.N. 156 of 2026

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

Capital Gains (Amendment) Rules, 2026

IN EXERCISE of the powers conferred by articles 5 and 96 of the Income Tax Act, the Minister responsible for finance, has made the following rules:-

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| Citation. | 1. The title of these rules is the Capital Gains (Amendment) Rules, 2026 and these rules shall be read and construed as one with the Capital Gains Rules, hereinafter referred to as the "principal rules". |
| S.L. 123.27. | |
| General amendment to the principal rules. | 2. In the principal rules the following words shall be substituted as follows:

(a) the word "architect", wherever it occurs, shall be substituted by the word "Perit";

(b) in the Maltese version only, the words "perit arkitett", wherever they occur shall be substituted by the word "Perit". |
| Amends rule 5 of the principal rules. | 3. In sub-rule (10) of rule 5 of the principal rules, immediately after the words "the market value of the immovable property taken into account in determining the value of the shares" there shall be added the words ", together with a site plan issued by the Land Registry, signed and stamped by a Perit". |
| Amends rule 5A of the principal rules. | 4. In sub-rule (5) of rule 5A of the principal rules, immediately after the words "the market value of the immovable property taken into account in determining the value of the company" there shall be added the words ", together with a site plan issued by Land Registry, signed and stamped by a Perit". |