

A.L. 266 tal-2023

**ATT DWAR IT-TAXXA FUQ L-INCOME
(KAP. 123)**

**Regoli tal-2023 li jemendaw ir-Regoli dwar Tnaqqis u Krediti ta'
Taxxa (Kwalifiki Rilevanti għall-Industrija)**

BIS-SAIHA tas-setgħat mogħtija bl-artikoli 14(2) u 96 tal-Att dwar it-Taxxa fuq l-Income, il-Ministru responsabbli għall-finanzi għamel dawn ir-regoli li ġejjin:-

1. (1) It-titolu ta' dawn ir-regoli hu r-Regoli tal-2023 li jemendaw ir-Regoli dwar Tnaqqis u Krediti ta' Taxxa (Kwalifiki Rilevanti għall-Industrija) u dawn ir-regoli għandhom jinqraw u jinftiehm u haġa waħda mar-Regoli dwar Tnaqqis u Krediti ta' Taxxa (Kwalifiki Rilevanti għall-Industrija), hawn aktar 'il quddiem imsejha "r-regoli prinċipali".

Titolu u bidu fis-seħh.

L.S. 123.107.

(2) Dawn ir-regoli għandhom jidhlu fis-seħh fl-1 ta' Jannar 2024.

2. Fl-ewwel proviso għar-regola 5 tar-regoli prinċipali, il-kliem "wara l-31 ta' Diċembru, 2023" għandhom jiġu sostitwiti bil-kliem "wara l-31 ta' Diċembru, 2024".

Jemenda r-regola 5 tar-regoli prinċipali.

L.N. 266 of 2023

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

**Deductions and Tax Credits (Relevant Qualifications for
Industry) (Amendment) Rules, 2023**

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. 123.107.

Amends rule 5
of the principal
rules.

1. (1) The title of these rules is the Deductions and Tax Credits (Relevant Qualifications for Industry) (Amendment) Rules, 2023 and these rules shall be read and construed as one with the Deductions and Tax Credits (Relevant Qualifications for Industry) Rules, hereinafter referred to as "the principal rules".

(2) These rules shall come into force on 1st January 2024.

2. In the first proviso to rule 5 of the principal rules, the words "after the 31st December, 2023" shall be substituted by the words "after 31st December, 2024".
