

## A.L. 100 ta' l-2007

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

**Regoli ta' l-2007 li jemendaw ir-Regoli  
dwar Tnaqqis fit-Taxxa fuq l-Income**

BIS-SAHHA tas-setghat moghtija bl-artikoli 14(2) u 96 ta' l-Att Dwar it-Taxxa fuq l-Income, il-Prim Ministru u Ministru tal-Finanzi ghamel dawn ir-regoli li ġejjin:–

**1.** (1) It-titolu ta' dawn ir-regoli hu Regoli ta' l-2007 li jemendaw ir-Regoli dwar Tnaqqis fit-Taxxa fuq l-Income, u dawn ir-regoli ghandhom jinqraw u jiftiehm u haġa wahda mar-Regoli ta' l-2001 dwar Tnaqqis fit-Taxxa fuq l-Income, hawnhekk iżjed 'il quddiem msejha "ir-regoli prinċipali".

Titolu.

A.L. 322 ta' l-2001.

(2) Dawn ir-regoli japplikaw mis-sena ta' stima 2008.

**2.** Fir-regola 4 tar-regoli prinċipali, minnufih wara s-subregola (4), ghandha tizzied din is-subregola ġdida li ġejja:–

Jemenda r-regola 4 tar-regoli prinċipali.

“(5) Meta persuna thallas emolumenti lill-konjuġi tiegħu jew tagħha, dawk l-emolumenti jistgħu jiġu permessi bhala tnaqqis skond id-disposizzjonijiet ta' l-artikolu 14(1) ta' l-Att, sakemm il-persuna msemmija tkun qieghda thares il-htigiet tas-subregoli (1) u (4) ta' din ir-regola u l-konjuġi li jkun qieghed jirċievi dawk l-emolumenti jkun hallas il-kontribuzzjonijiet tas-sigurtà soċjali fuq il-paga jew is-salarju bażiku li jkun irċieva.”.

**L.N. 100 of 2007**

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

**Income Tax (Deductions) (Amendment) Rules, 2007**

BY VIRTUE of the powers conferred by articles 14(2) and 96 of the Income Tax Act, the Prime Minister and Minister of Finance has made the following rules:–

Title. **1.** (1) The title of these rules is the Income Tax (Deductions) (Amendment) Rules, 2007 and they shall be read and construed as one with the Income Tax (Deductions) Rules, 2001, hereinafter referred to as “the principal rules”.

L.N. 322 of 2001.

(2) These rules shall be applicable as from the year of assessment 2008.

Amends rule 4 of the principal rules.

**2.** In rule 4 of the principle rules, immediately after subrule (4) there shall be added the following new subrule:–

“(5) When a person pays emoluments to his or her spouse, such emoluments are allowable as a deduction in accordance with the provisions of article 14(1) of the Act, as long as such person complies with the requirements of sub-rules (1) and (4) of this rule and the spouse receiving the said emoluments has paid social security contributions on the basic wage or salary received.”.