

L.N. 286 of 2021

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

**Tax Credit (Higher Educational Qualifications)
(Amendment) Rules, 2021**

IN EXERCISE of the powers conferred by articles 12 and 96 of the Income Tax Act, the Minister for Finance and Employment, with the concurrence of the Minister for Energy, Enterprise and Sustainable Development and Malta Enterprise, has made the following rules:-

Citation and commencement.
S.L. 123. 180.

1. (1) The title of these rules is the Tax Credits (Higher Educational Qualifications) (Amendment) Rules, 2021 and these rules shall be read and construed as one with the Tax Credit (Higher Educational Qualifications Rules, hereinafter referred to as "the principal rules".

(2) These rules shall be deemed to have come into force on the 1st May, 2021.

Amends rule 2 of the principal rules.

2. In rule 2 of the principal rules, immediately after the definition "the Act" there shall be added the following new definition:

Cap. 463.

"Corporation" means the Malta Enterprise established in terms of the Malta Enterprise Act;"

Amends rule 3 of the principal rules.

3. In sub-rules (2) and (3) of rule 3 of the principal rules, the word "Commissioner" shall be substituted by the words "the Commissioner and, or the Corporation".