

TABLE OF CONTENTS

FOREWORD	V
THE AUTHORS	VII
Chapter I: Introductory <i>Edwin A. Vella</i>	1
Chapter II: Jurisdiction and Territorial Boundaries of the Income Tax Acts <i>Edwin A. Vella, Marvin Gaerty</i>	39
Chapter III: Capital as Against Income <i>Edwin A. Vella</i>	77
Chapter IV: Trade, Business, Profession and Vocation <i>Edwin A. Vella</i>	103
Chapter V: Employment Income <i>Walter Cutajar</i>	143
Chapter VI: Other Sources of Income <i>Edwin A. Vella</i>	181
Chapter VII: Corporate Issues <i>Robert Attard</i>	209
Chapter VIII: Deductions Allowed <i>David Ferry</i>	239
Chapter IX: Exemptions and Deductions <i>Robert Attard</i>	271
Chapter X: Capital Allowances <i>David Ferry</i>	297
Chapter XI: Special Cases – Part I <i>Edwin A. Vella</i>	317
Chapter XII: Special Cases – Part II <i>Edwin A. Vella</i>	345
Chapter XIII: Special Cases – Part III <i>Neville Gatt</i>	373