

Subsidiary Legislation made under s. 25.

**SOLAR ENERGY (DEDUCTIONS) RULES 2015****(LN. 2015/074)***Commencement*      **1.7.2014**

Amending enactments	Relevant current provisions	Commencement date
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**ARRANGEMENT OF REGULATIONS.**

## Regulation

1. Short title.
2. Commencement.
3. Deduction.
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*In exercise of the powers conferred upon him by section 25 of the Income Tax Act 2010, and all other enabling powers, the Minister has made the following Rules—*

**Short title.**

1. These Rules may be cited as the Solar Energy (Deductions) Rules 2015.

**Commencement.**

2. These Rules shall be deemed to have come into operation on 1 July 2014.

**Deduction.**

3.(1) A person shall be entitled to claim a deduction in computing his or her income chargeable to tax where that person—

- (a) has an interest in a property in Gibraltar; and
- (b) has incurred expenditure in the installation of—
  - (i) solar thermal systems for the supply of electricity to water boilers in that property, or
  - (ii) photovoltaic panels for the supply of electricity to that property; and
- (c) has been issued a certification letter in accordance with rule 6.

(2) The deductions which may be claimed by virtue of this rule by—

- (a) a person; or
- (b) where two or more persons claim deductions, those persons together,

shall be limited to the amount equal to the cost of installation of the solar thermal systems or photovoltaic panels incurred and shall amount in the aggregate to no more than £3,000.

(3) The deduction referred to in subrule (2) must be claimed in equal amounts over a period of 2 years of assessment.

**Double deduction.**

4. Any deduction for expenditure given in accordance with these Rules shall be in addition to any deduction, relief or allowance which may be given in accordance with any other provision of the Income Tax Act 2010 in respect of the same expenditure.

**Joint claimants.**

5.(1) Where in any year of assessment two or more persons are entitled to claim a deduction under these Rules in respect of the same expenditure and—

- (a) those persons have agreed on the apportionment of the deduction between them; and

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- (b) the persons have provided to the Commissioner a written copy of their agreement to that apportionment,

the deduction permitted under these Rules shall be apportioned between them in such manner as they have agreed.

(2) Where in any year of assessment two or more persons are entitled to claim a deduction under these Rules in respect of the same expenditure and have failed to agree on the apportionment of that deduction between them, then the Commissioner shall determine the apportionment of the deduction between them taking into consideration all the relevant facts, and, in particular, the amount expended by each person as a proportion of the total expenditure in respect of which the deduction is claimed.

**Certification of approved works.**

6.(1) No deduction shall be permitted under these Rules unless the claim for the deduction is accompanied by a certification letter issued by the Town Planner confirming that-

- (a) solar thermal systems or photovoltaic panels have been installed in accordance with these Rules; and
- (b) the expenditure in respect of which the deduction is claimed has been made.

(2) No certification letter may be issued under subrule (1) unless the Town Planner is content that-

- (a) a permit has been issued under section 17 of the Town Planning Act 1999 in respect of the installation and any related works;
- (b) the installation and any related works have been carried out in accordance with the permit mentioned in paragraph (a) and any other relevant law; and
- (c) sufficient evidence of expenditure incurred in respect of the installation has been provided to him.

(4) The Town Planner may require any information as is, in his opinion, necessary to issue the certification letter and may request further information as he considers necessary.

(5) In this rule, "Town Planner" means the person appointed as such under the Town Planning Act 1999.

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**Claims for deductions.**

7. Any claim for a deduction under these Rules shall be made in writing to the Commissioner within 2 years of the end of the year of assessment in respect of which the deduction is claimed and shall be accompanied by a copy of the certification letter issued in accordance with rule 6.