

**THIRD SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 3,732 of 3rd September, 2009

B. 27/09

BILL

FOR

AN ACT to amend rules made under the Income Tax Act.

ENACTED by the Legislature of Gibraltar.

Title and commencement.

1. This Act may be cited as the Income Tax (Amendment of the Qualifying (Category 2) Individuals Rules 2004) Act 2009 and shall be deemed to have come into operation on the 1st day of July 2009.

Amendment of the Qualifying (Category 2) Individuals Rules 2004.

2. Rule 9(4) of the Qualifying (Category 2) Individuals Rules 2004 is amended as follows—

- (a) in paragraph (a) for “£60,000” substitute “£70,000”;
 - (b) in paragraph (b) for “£18,000” substitute “£20,000”;
 - (c) in paragraphs (c) and (d) for “£1,500” substitute “£1,667”.
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EXPLANATORY MEMORANDUM

This Bill amends the Qualifying (Category 2) Individuals Rules 2004 with effect from the 1 July 2009, in accordance with the Budget 2009 announcement.

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