

**THIRD SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 3,968 of 6th December, 2012

B. 22/12

BILL

FOR

AN ACT to amend the Public Health Act.

ENACTED by the Legislature of Gibraltar.

Title and commencement.

1.(1) This Act may be cited as the Public Health Amendment (No.2) Act 2012.

(2) Section 1 of this Act comes into operation on the date of publication.

(3) Sections 2(1), (2) and (4) shall be deemed to have come into operation on the 1 July 2012.

(4) Section 2(3) shall be deemed to have come into operation on 1 October 2012.

Amendment of the Public Health Act.

2.(1) The Public Health Act is amended in accordance with this section.

(2) In section 277A(c) for “5%” substitute “10%”.

(3) In section 277B(1)(a) after “bar” insert “, casino”.

(4) After section 277B insert the following section–

“Discount on rates of hereditaments occupied by new businesses.

277C.(1) Where—

- (a) in the opinion of the Financial Secretary the occupier of the hereditament is a new company starting up business in Gibraltar;
- (b) the hereditament is non-domestic;
- (c) and the quarterly instalment of rate in respect of the hereditament is paid in full within three months after the date on which it is due and payable under section 275 and a discount would be applicable under section 277A in respect of that hereditament,

a discount of 50% on the quarterly instalment of rates due and payable in respect of that quarter shall, subject to subsections (2) to (5), be credited to the instalment of rates due and payable in respect of the following quarter.

(2) A discount under this section shall commence on the first day of the quarter next following the quarter during which trading commenced in Gibraltar.

(3) A discount may only be applied under this section with respect to the first year of a company’s trading in Gibraltar.

(4) Applications for a discount under this section must be made within 24 months of the company commencing trading.

(5) A discount applied in accordance with this section in respect of a hereditament is not in addition to any discount applied in accordance with section 277A or 277B.”.

EXPLANATORY MEMORANDUM

This Bill amends the Public Health Act so as to–

- (a) Increase the early payment discount for non-domestic hereditaments under section 277A(c) from 5% to 10%;
- (b) Include casinos within the scope of the 277B discount (additional discount following the smoking ban); and
- (c) Create a new discount for non-domestic hereditaments used by new business.

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