THIRD SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 4,167 of 7th May, 2015

B. 16/15

BILL

FOR

AN ACT to amend the Public Health Act.

ENACTED by the Legislature of Gibraltar.

Short title and commencement.

1. This Act may be cited as the Public Health (Amendment) Act 2015 and comes into operation with effect from the 1st day of July of 2014.

Amendments to Public Health Act.

- 2.(1) The Public Health Act is amended in accordance with the provisions of this Act.
 - (2) In section 277A-
 - (a) substitute "20%" with "30%" in paragraph 277A(b);
 - (b) substitute "10%" with "15%" in paragraph 277A(c);
 - (c) insert the following paragraph after paragraph 277A(c)–
 - "(d) where the occupier was the occupier of a hereditament-
 - (i) to which a wholesale or retail licence issued under the Tobacco Act 1997 attached on or before the Notice of Declaration of Special Zones 2014 came into force, and

(ii) was within the areas cross-hatched and delineated in red within the Special Zones declared in the Notice of Declaration of Special Zones 2014 on or before the date on which the Notice of Declaration of Special Zones entered into force,

a discount of 100% in respect of the hereditament from which the occupier carries on business to which the wholesale or retail licence has subsequently attached, such discount to apply for a period of one year from the date that the Notice of Declaration of Special Zones entered into force,".

- (3) In section 277B insert the following subsection after subsection (2)(b)–
 - "(c) 10% for a quarterly instalment of rate between 1st October 2014 and 30 September 2015.".
 - (4) In section 277C–
 - (a) substitute the following words in subsection (1)(c)-

"a discount of 50% on the quarterly instalment of rates due and payable in respect of that quarter"

with the following words-

"a discount of 65% (for the first year of trading) and 25% (for the second year of trading) on the quarterly instalment of rates due and payable in respect of that quarter";

(b) insert "or second" after "first" in subsection (3).

EXPLANATORY MEMORANDUM

This Bill amends the Public Health Act to reflect the appropriate levels of discounts to rates.

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