

THIRD SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 4723 GIBRALTAR Thursday 11th June 2020

B. 10/20

BILL

FOR

AN ACT to amend the Income Tax Act 2010.

ENACTED by the Legislature of Gibraltar.

Short title.

1. This Act may be cited as the Income Tax (Amendment No.2) Act 2020.

Commencement.

2. This Act comes into operation on the day of publication.

Amendment of the Income Tax Act 2010.

3. The Income Tax Act 2010 is amended by inserting the following subsection after section 3A(4)-

“(4A) A notice made under subsection (4) must be laid before Parliament and approved by Motion or Resolution at least 14 days prior to its publication in the Gazette.”.

Explanatory Memorandum

This Act amends the Income Tax Act 2010 to require that Parliament approve a notice under section 3A(4).

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