

# THIRD SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 4814 GIBRALTAR Friday 22nd January 2021

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B. 03/21

## 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) Act 2021.

**Commencement.**

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

**Amendment of the Income Tax Act 2010.**

3.(1) The Income Tax Act 2010 is amended in accordance with the provisions of this section.

(2) Insert the following section 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 ensure that any notice made under section 3A(4) of the Income Tax Act 2010 be laid before Parliament and approved by Motion or Resolution at least 14 days prior to its publication in the Gazette.

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