

**FIRST SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 2,159 of 19th APRIL, 1984.

I ASSENT,

DAVID WILLIAMS,

GOVERNOR.

19th April, 1984.



GIBRALTAR

No. 4 of 1984.

AN ORDINANCE to amend the Imports and Exports Ordinance (Chapter 75), the Income Tax Ordinance (Chapter 76), the Public Health Ordinance (Chapter 131), the Public Utility Undertakings Ordinance (Chapter 135), the Development Aid Ordinance, 1981, the Companies (Taxation and Concessions) Ordinance, 1983, and generally for the purposes of the financial policies of the Government.

ENACTED by the Legislature of Gibraltar.

Short title and commencement.

1. (1) This Ordinance may be cited as the Finance Ordinance, 1984.
- (2) Section 4 to 9 shall come into operation on the 1st day of July, 1984.
- (3) Section 10 (a) and 11 shall come into operation on the 1st day of June, 1984.

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(4) Section 10 (b) shall come into operation on the 1st day of May, 1984.

(5) Section 14 shall be deemed to have come into operation on the 1st day of April, 1984.

Imports and Exports

Amendment of First Schedule to Imports and Exports Ordinance (cap. 7s).

2. The First Schedule to the Imports and Exports Ordinance is amended—

(a) by omitting in the First Part, Items numbers 1, 1A, 2 and 3 and substituting the following Items: -

"1 Malt liquor –

(a) In bottles or cans, per litre 27p

(b) In casks, per litre 14p

"1A. Shandy –

(a) Not more than 3° proof (as measured by Sykes hydrometer at the temperature of 20°C), per litre 14p

(b) More than 3° proof (as so measured) -

(i) In battles or cans, per litre 27p

(ii) In casks, per litre 14p

"2. Motor spirit, per litre 9.7p

"3. Whisky, brandy, gin, rum and other spirituous liquors (other than liqueurs) -

(a) Not more than 100° proof (as so measured), per litre 264p

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(b) More than 100° proof (as so measured)

264p plus a further amount of duty being in the same proportion to 264p as the amount by which the strength of proof exceeding 100° is to 100°".

(b) by inserting in the First Part, after Item No. 45 the following new items:

"46. Live plants, trees, shrubs, bushes, roots, and slips". Free

"47. Sacramental wine imported by or on behalf of any church, chapel or religious institution solely for use in such church, chapel or religious institution". Free

(c) by omitting Item 33A in the First Part and substituting the following new item:

"33A. Pictorial, picture, greeting cards or other products manufactured or produced by or on behalf of a church, chapel, religious institution, charity or cause approved in writing for the purpose by the Financial and Development Secretary; and any component of any such article imported specifically for the purpose of the manufacture or production in Gibraltar of any such article or part thereof". Free

Repeal of Section 53 of and Second Schedule to Imports and Exports Ordinance (Cap. 75)

3. Section 53 of and the Second Schedule to the Imports and Exports Ordinance are repealed.

Income Tax

Amendment of Section 7 of the Income Tax Ordinance (Cap. 75).

4. Section 7 of the Income Tax Ordinance is amended, in subsection (1) -

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- (a) in paragraph (t), by omitting the expression "£200", in both places where it appears, and substituting in each case the expression "£500";
- (b) in paragraph (ta) by omitting the expression "£200" in both places where it appears, and substituting in each case the expression "£500";
- (c) by inserting after paragraph (tc), the following new paragraphs:
 - "(td) any interest received by any non-resident person, except an individual to whom Section 23(3) applies, in respect of any interest payable on a loan made by such non-resident person to a qualifying company;
 - (te) any interest received by a qualifying company in respect of any loans made by that company to another qualifying company".

5. The Income Tax Ordinance is further amended by inserting, after Section 19B, the following new section:

Relief on Elderly Persons noncontributory pensions.

"19C. Where the assessable income of an individual who, or whose wife living with him or wholly maintained by him is in receipt of a pension under the provisions of the Elderly Persons (Non-Contributory) Pensions Ordinance, 1973, is of an amount specified in the first column below, that pension or pensions as the case may be shall be exempt from tax by the percentage specified in the second column below.

First Column	Second Column
Less than £5,200	100%
£5,201 to £6,000	80%
£6,001 to 0,000	60%
£7,001 to £8,000	40%
£8,001 to £9,000	20%
Above £9,001	Nil"

Deduction for deposit paid -on house purchase.

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6. The Income Tax Ordinance is further amended by inserting, after section 21, the following new section:

"21A. An individual who proves to the satisfaction of the Commissioner that in the year of assessment he –

- (a) has purchased for the first time ever a house or a flat for his own residential occupation; and
- (b) has paid towards such purchase a sum of money as a deposit shall be entitled to claim from the amount of his assessable income a deduction of an amount equal to 20 per centum of the sum of money paid as a deposit or £1000 whichever is the less.

Amendment to section 21 of the the Income Tax Ordinance (Cap. 76).

7. Section 21 of the Income Tax Ordinance is further amended, in subsection (1) by inserting after the existing proviso following further proviso:

"And provided further that no deduction shall be allowed if the total income from employment of the claimant and his wife living with him exceeds £20,000 in any year of assessment",

8. The Income Tax Ordinance is further amended by inserting, after Section 23, the following new section:

Election by husband.

"23A (1) An individual who proves to the satisfaction of the Commissioner that in the year of assessment the income from employment of his wife living with him is greater than his may elect not to claim any deductions under Sections 15A, 19B, 19C, 21, 21A and 22.

(2) Where an individual has elected under subsection (1) of this section his wife living with him shall be entitled to a deduction under sections 15A, 19B, 19C, 21, 21A and 22".

Amendment of Section 27A of the Income Tax Ordinance (Cap. 76)

9. Section 27A of the Income Tax Ordinance is amended –

- (a) in subsection (4)(b) by omitting the word "interest"

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- (b) by inserting, after subsection (6), the following new subsection:

"(7) Notwithstanding section 27(1) a qualifying company shall not be required to deduct tax from the amount of any interest payable by it to a non-resident person".

Potable Water

Amendment of the Fourth Schedule to the Public Health Ordinance (Cap. 131).

10. The Fourth Schedule to the Public Health Ordinance is amended -

- (a) by repealing paragraph 1 thereof and substituting the following paragraph:

"1. The price at which potable water is to be supplied shall, during the accounting period including 1st June, 1984, and every such period thereafter, be as follows:-

- (i) to shipping from Waterport Wharf and North Mole, at the rate of 40 pence per 100 litres;
- (ii) to hotels at the rate of 46 pence per 100 litres and in addition thereto a charge to be known as the Standing Additional charge of £4 per calendar month;
- (iii) to hospitals and schools at the rate of 56 pence per 100 litres and in addition thereto a charge to be known as the Standing Additional charge of £4 per calendar month;
- (iv) by meter or otherwise to domestic consumers at the rate of 22 pence per 100 litres for the first 4,500 litres registered by any one meter in any one month, and at the rate of 50 pence per 100 litres registered in excess of 4,500 litres and in addition thereto a charge to be known as the

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- Standing Additional charge of £1.50 per calendar month;
- (v) undelivered supplies from fountains by small barrels, buckets or similar small containers, at the rate of 6 pence per 40 litres;
 - (vi) to swimming pools, at the rate of £1 per 100 litres and in addition thereto a charge to be known as the Standing Additional charge of £4 per calendar month;
 - (vii) to industrial and commercial users, at the rate of 46 pence per 100 litres and in addition thereto a charge to be known as the Standing Additional charge of £4 per calendar month;
 - (viii) by meter or otherwise to Government departments and the Ministry of Defence and any other consumers not provided for in paragraphs (i) to (vii) at the rate of 56 pence per 100 litres and in addition thereto a charge to be known as the Standing Additional charge of £4 per calendar month;
 - (ix) for delivery by lorry, an additional charge of £5 per 4,500 litres: and for delivery by temporary pipes, an additional charge of £6 per 4,500 litres;
- (b) by repealing paragraph 3 thereof and substituting the following paragraph:
- "3. In respect of potable water supplied during the months of November and December in the year 1983, and the months of January, February, March, April and May in the year 1984, there shall be paid in addition to the prices specified in paragraph 1, and regardless of the Purpose or means of supply, a charge to, be known as the imported water adjustment charge at the rate of 6 pence per 100 litres of potable water so supplied".

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Electricity

Amendment of First Schedule to the Public Utility Undertakings Ordinance (Cap. 135).

11. The First Schedule to the Public Utility Undertakings Ordinance is amended by omitting everything before the expression "FUEL COST ADJUSTMENT" and substituting the following wording: "The tariffs, charges and prices for the supply of electricity to be applied and charged in respect of the accounting period including 1st June, 1984, and every such period thereafter, shall be as follows: -

Flat Rate Tariffs:

Tariff No. 1- Lighting	9p per unit and in addition thereto there shall be paid a charge to be known as the Standing Additional Charge of £2 per calander month.
Tariff No. 2 - Power	8p per unit and in addition thereto there shall be paid a charge to be known as the Standing Additional Charge of £4 per calander month.
Tariff No. 3 - Tariff for Domestic Customers	6.5p per unit and in addition thereto there shall be paid a charge to be known as the Standing Additional Charge of £2 per calander month.

Commercial Tariff:

Tariff No. 4	6p per unit and in addition thereto there shall be paid a charge to be known as the Standing Additional Charge of £3 per calander month.
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Industrial Maximum Demand Tariff:

Tariff No. 5	Two part maximum demand tariff for industrial and commercial users with a maximum demand normally not less than 5Kw.
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Primary Charge	£2 per month per Kw of maximum demand based on a monthly half-hour rating, subject to a minimum monthly charge of £10. In addition thereto there shall be paid a charge to be known as the Standing Additional charge of £4
Secondary Charge	5p per unit for all units consumed.
Power Factor Penalty	As set out in the definition below.
Off-Peak Tariff	For energy consumed at times other than the restricted hours as registered by a special meter:
Tariff No. 6A	Restricted hours: 7.00 am to 2.00 pm and 6.00 pm to 11.00 pm.
Charge	4p per unit and in addition thereto there shall be paid a charge to be known as the Standing Additional charge of £3 per calendar month.
Tariff No. 6B	Restricted Hours: (i) Winter period (November to March inclusive) : - 10.30 am to 2.00 pm and 6.00 pm to 9.00 pm: (ii) Summer period (April to October inclusive) : - restrictions to be imposed at the Government's discretion as for winter period if necessary:
Charge	4.5p per unit and in addition thereto there shall be paid a charge to be known as the Standing Additional charge of £3 per calendar month.

Development Aid

Amendment of Section 10 of Development Aid Ordinance, 1481 (No. 15 of 1981).

12. Section 10(2) (c) (i) of the Development Aid Ordinance, 1981 is amended by omitting the expression "£150,000" and substituting the expression "£75,000".

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13. Section 10 (3) (a) of the Development Aid Ordinance, 1981 is amended by omitting the expression "£150,000" and substituting the expression "£75,000".

Exempt Companies

Amendment of Section 10 of the Companies (Taxation and Concessions) Ordinance, 1983 (No. 13 of 1983).

14. Section 10 (1) (c) of the Companies (Taxation and Concessions) Ordinance, 1983 is amended by omitting the expression "£500" and substituting the expression "£300".

Passed by the Gibraltar House of Assembly on the 12th day of April, 1984.

P. A. GARBARINO,

Clerk to the Assembly.