

**FIRST SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 3,115 of 15th July, 1999



I ASSENT,
RICHARD LUCE,
GOVERNOR.

15th July, 1999.



GIBRALTAR

No. 18 of 1999

AN ORDINANCE to extend the concessions in relation to income tax to certain legal entities registered in Gibraltar other than companies.

ENACTED by the Legislature of Gibraltar.

Title and interpretation.

Companies (Taxation and Concessions) (Amendment) Ordinance, 1999
[No. 18 of 1999]

1.(1) This Ordinance may be cited as the Companies (Taxation and Concessions) (Amendment) Ordinance 1999.

(2) In this Ordinance, “the principal Ordinance” means the Companies (Taxation and Concessions) Ordinance.

Amendments to the principal Ordinance.

2. The principal Ordinance is amended –

- (a) by inserting “and other legal entities” after “certain companies” in the long title; and
- (b) by inserting the following after section 18 –

“Regulations.

19. The Minister with responsibility for Trade and Industry may make regulations to provide for the effects of this Ordinance to apply to prescribed legal entities other than companies and to provide for the exemptions and restrictions in this Ordinance to apply, *mutatis mutandis*, but with such variations as may be necessary, to those legal entities.”.

Passed by the Gibraltar House of Assembly on the 7th day of July, 1999.

D. J. REYES,

Clerk to the Assembly.

Companies (Taxation and Concessions) (Amendment) Ordinance, 1999
[No. 18 of 1999]
