

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 2,690, of 24th September, 1992.

LEGAL NOTICE NO. 128 OF 1992.

ESTATE DUTIES ACT, 1992.

**ESTATE DUTIES (PROPERTY, VALUE AND RATES)
(AMENDMENT) REGULATIONS, 1992.**

In exercise of the powers conferred on him by section 39 of the Estate Duties Act, 1992, and of all other enabling powers, the Governor has made the following regulations-

Title.

1. These regulations may be cited as the Estate Duties (Property, Value and Rates) (Amendment) Regulations, 1992.

Amendment to regulation 8.

2. Regulation 8 of the Estate Duties (Property, Value and Rates) Regulations, 1992 (hereinafter called "the principal Regulations") is amended in sub-regulation (?) by omitting the expression "rule 16 (3) of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992 applied, but otherwise has the same meaning it has in the Income Tax Act. " and substituting therefor the expression "section 34(3) of the Income Tax Act applied, but otherwise has the same meaning as it has in that Act."

Amendment to regulation 13.

3. Regulation 13 of the principal Regulations is amended in subregulation (1) by-

- (a) omitting the colon at the end of the first proviso thereto and substituting therefor a fullstop;
- (b) omitting the second proviso thereto.

Dated this 24th day of September, 1992.

GIBRALTAR GAZETTE, No. 2,690, Thursday 24th September, 1992.

By Command,
E. MONTADO
Acting Deputy Governor.