

**FIRST SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 2,172 of 29th JUNE, 1984.

I ASSENT,

DAVID WILLIAMS

GOVERNOR.

29th June, 1984.



GIBRALTAR

No. 5 of 1984.

AN ORDINANCE to amend the Income Tax Ordinance (Chapter 76).

ENACTED by the Legislature of Gibraltar.

Short title and commencement.

1. (1) This Ordinance may be cited as the Income Tax (Amendment) Ordinance, 1984.

(2) This Ordinance shall come into operation on the 1st day of July, 1984.

Amendment Of Section 21.

2. Section 21 of the Income Tax Ordinance (hereinafter called the principal Ordinance) is amended by repealing subsection (1) and substituting therefor the following new subsection: -

Income Tax (Amendment) Ordinance, 1984.

"Deduction for a wife.

(1) Save as otherwise hereinafter provided, an individual who proves to the satisfaction of the Commissioner that in the year of assessment he -

- (a) had a wife living with or wholly maintained by him; or
- (b) paid alimony to a previous wife whose marriage with him had been dissolved by a court of competent jurisdiction; or
- (c) made payments in accordance with an order of court or deed of separation to a wife from whom he was separated by such order or deed,

shall be entitled to claim a deduction from the amount of his assessable income of (i) £850 in the case of paragraph (a) or (ii) the amount paid under paragraphs (b) or (c) :

Provided that the deduction allowed under this subsection shall be reduced by onetwelfth for each complete calendar month that the individual is not married and resident in Gibraltar (or, in the case of an individual who paid alimony, who is not resident in Gibraltar) during the year of assessment."

Amendment of section 21A

3. Section 21A of the principal Ordinance is amended by the, insertion, immediately after the words "a house or a flat" appearing therein of the words "situate in Gibraltar".

Repeal (of Section 7 of Ord. No. 4 of 1984.

4. Section 7 of the Finance Ordinance, 1984 is repealed.

Passed by the Gibraltar House of Assembly on the 27th day of June, 1984.

P. A. GARBARINO,

Clerk to the Assembly.