

**FIRST SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

**No. 2,200 of 20th DECEMBER, 1984.**

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I ASSENT,

DAVID WILLIAMS

GOVERNOR.

20th December, 1984.



**GIBRALTAR**

**No. 21 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) (No. 2) Ordinance, 1984.

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

**Replacement of section 21A.**

2. The Income Tax Ordinance is amended by repealing section 21A and substituting the following new section:

**Income Tax (Amendment) (No. 2) Ordinance, 1984.**

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"Deduction for payments on house purchase.

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 situate in Gibraltar for his own residential occupation; and
- (b) has paid a sum of money in respect of the whole or part of the purchase price payable in respect of such purchase

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 in respect of such purchase or \$1000 whichever is the less."

Passed by the Gibraltar House of Assembly on the 11th day of December, 1984.

P. A. GARBABRINO,

Clerk to the Assembly.