

**FIRST SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 2,222 of 4th April 19856

I ASSENT,

J. K. E. BROADLEY

ACTING GOVERNOR.

4th April, 1985.



GIBRALTAR

No. 12 of 1985

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, 1985.

(2) Section 2 (1) of this Ordinance shall be deemed to have come into operation on the 1st day of July 1983.

(3) Section 2 (2) of this Ordinance shall be deemed to have come into operation on the 1st day of March 1984.

Amendment of Section 7 of Cap. 76.

2. Section 7 (1) of the Income Tax Ordinance is amended:

Income Tax (Amendment) Ordinance, 1985.

(1) by inserting after paragraph (q) the following new paragraph:

"(r) the emoluments paid in the United Kingdom to an individual recruited from outside Gibraltar by consultants or contractors engaged on development projects or studies financed either directly or indirectly by the Overseas Development Administration of Her Majesty's Government of the United Kingdom: Provided that the provisions of this paragraph shall not apply to an individual to whom rules made under the provisions of Section 23 (3) apply;"

(2) by inserting after the new paragraph (r) the following paragraph:

"(s) any inducement allowance or gratuity paid to an individual recruited from outside Gibraltar and employed by, or seconded to, a company wholly owned by the Government of Gibraltar and paid either wholly or partly out of grants and loans originating from the Overseas Development Administration of Her Majesty's Government of the United Kingdom and received either directly or indirectly by such company: Provided that the provisions of this paragraph shall not apply to an individual to whom rules made under the provisions of Section 23 (3) apply;"

Passed by the Gibraltar House of Assembly on the 27th day of March, 1985.

P. A. GARBARINO

Clerk to the Assembly.