

Income Tax

INCOME TAX (PERMITTED INDIVIDUALS) RULES, 1985

1952-11

Repealed
Subsidiary
1985/042

Rules made ss.23 and 74.

INCOME TAX (PERMITTED INDIVIDUALS) RULES, 1985

Repealed by Act. 2010-21 as from 1.1.2011

(LN. 1985/042)

5.2.1985

	Amending enactments	Relevant current provisions	Commencement date
LN.	1987/133	r.2(2)	1.7.1987
	1988/096	r.3	1.10.1988
	1992/019	r.3(1)(a), (b) and (2)(b)	1.7.1992
	2000/003	r.3(1)(b)	1.7.1999
	2006/111	rr. 3(1)(b) and 3(2)(b)	19.10.2006

ARRANGEMENT OF REGULATIONS.

Regulation

1. Title and commencement.
2. Interpretation.
3. Provisions concerning deductions, etc.
4. Savings.

1952-11

Repealed
Subsidiary
1985/042

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INCOME TAX (PERMITTED INDIVIDUALS) RULES, 1985

INCOME TAX (PERMITTED INDIVIDUALS) RULES, 1985**Title and commencement.**

1. (1) These Rules may be cited as the Income Tax (Permitted Individuals) Rules, 1985.

(2) These Rules shall be deemed to have come into operation on the 5th day of February, 1985.

Interpretation.

2. (1) In these Rules “permitted individual” means an individual who—

- (a) is a non-resident individual; and
- (b) carries on, exercises or undertakes in Gibraltar any trade, business, profession, vocation or employment.

(2) Where an individual such as is mentioned in subrule (1)—

- (a) is a director or employee of a company which is an exempt company as defined in section 2 of the Companies (Taxation and Concessions) Act⁶, or a person engaged by such company for the performance of any functions for, or on behalf of, that company, and
- (b) in any year of assessment visits Gibraltar for a period of not less than thirty days in the aggregate,

he shall be deemed to be a permitted individual in that year of assessment.

Provisions concerning deductions, etc.

3.(1) (a) Subject to subrules (2) and (3), every permitted individual shall be entitled to the deductions, allowances and reliefs set out in the rules in the Income Tax (Allowances, Deductions and Exemptions) Rules, 1992 listed in paragraph (b) below, as if he were ordinarily resident in Gibraltar.

- (b) the rules in the Income Tax (Allowances, Deductions and Exemptions) Rules, 1992 referred to in paragraph (a) are the following—

⁶ 1983-13

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6	16A
7	16B
8	16C
12	17
13	18
14	19
15	20A
16	21.

- (2) (a) If a permitted individual does not carry on, exercise or undertake any trade, business, profession, vocation or employment in Gibraltar for a complete calendar month in any year of assessment, the deductions, allowances and reliefs which are provided for in the rules of the Income Tax (Allowances, Deductions and Exemptions) Rules, 1992 listed in paragraph (b) below shall be reduced by one-twelfth for every complete month.
- (b) The rules in the Income Tax (Allowances, Deductions and Exemptions) Rules, 1992 mentioned in paragraph (a) are the following—

6	16A
7	16B
8	16C
12	17
13	18
14	19
15	20A
16	21.

- (3) A permitted individual shall not be entitled to any deduction, allowance or relief other than provided for in this rule.

Savings.

4. No permitted individual shall be required, by reason only of the fact that he is by virtue of these Rules treated as being ordinarily resident in Gibraltar, to make to the Commissioner a return of any income other than income accruing to him in or derived by him from or received by him in Gibraltar.