

**SECOND SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

**No. 2,377 of 24<sup>th</sup> SEPTEMBER, 1987.**

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LEGAL NOTICE NO. 133 OF 1987.

**INCOME TAX ORDINANCE.**

**INCOME TAX (PERMITTED INDIVIDUALS) (AMENDMENT)  
RULES, 1987.**

In exercise of the powers conferred on him by sections 34 and 98 of the Income Tax Ordinance and of all other enabling powers, the Governor has made the following rules-

**Title and commencement.**

1. These rules maybe cited as Income Tax (Permitted Individuals) (Amendment) Rules, 1987, and are deemed to have come into operation on 1 July 1987.

**Amendments of rule 2.**

2. The Income Tax (Permitted Individuals) Rules, 1985 are amended by inserting after sub-rule (1) the following new sub-rule-

"(2) Where an individual such as is mentioned in sub-rule (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) Ordinance, 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."

Dated this 24th day of September, 1987.

By Command,  
J. K. E. BROADLEY,

GIBALTAR GAZETTE, No. 2,377, Thursday 24th September, 1987.

Deputy Governor.