

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 0000 of 00 January, 2000

LEGAL NOTICE No. 96 OF 1988.

INCOME TAX ORDINANCE.

**INCOME TAX (PERMITTED INDIVIDUALS) (AMENDMENT)
RULES, 1988.**

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

Title and commencement.

1. These rules may be cited as the Income Tax (Permitted Individuals) (Amendment) Rules, 1988 and shall come into operation on 1 October 1988.
New rule 3.

2. Rule 3 of the Income Tax (Permitted Individuals) Rules 1985 is revoked and the following rule is substituted therefor-

"Provisions concerning deductions etc.

3.(1)(a) Subject to sub-rules (2) and (3), every permitted individual shall be entitled to the deductions, allowances and reliefs set out in the sections of the Ordinance listed in paragraph (b) below, as if he were ordinarily resident in Gibraltar.

(b) the sections of the Ordinance mentioned in paragraph (a) are the following-

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27 except subsections (2) and (4)
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(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 sections of the Ordinance fisted in paragraph (b) below shall be reduced by one-twelfth for every such complete month.

(b) The sections of the Ordinance mentioned in paragraph (a) are the following-

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27 (1) and (8)
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(3)A permitted individual shall not be entitled to and deduction,allowance or relief other than provided for in this rule."

Dated this 15th day of September, 1988.

By Command,

W. E. QUANTRILL

Deputy Governor.