

**SECOND SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

No. 2,658 of 27<sup>th</sup> FEBRUARY, 1992.

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LEGAL NOTICE NO. 18 OF 1992.

**INCOME TAX ORDINANCE.**

**RATES OF TAX (AMENDMENT) RULES 1992.**

In exercise of the powers conferred on him by section 37 of the Income Tax Ordinance and of all other enabling powers, the Governor has made the following rules-

**Title and commencement.**

1. These rules may be cited as the Rates of Tax (Amendment) Rules 1992, and shall be deemed to have come into effect on the 1st day of July 1991.

**Amendment to rule 2.**

2. Rule 2 of the Rates of Tax Rules 1989 (hereinafter called "the principal Rules") is amended-

- (a) by omitting the words "a permitted individual" where those words appear in the rule and in the proviso to the rule and substituting therefor the expression "an individual to whom the provisions of section 34 (3) apply";
- (b) in paragraph (b) by omitting the expression "section 34 (1)" and substituting therefor the expression "rule 24 (1) of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992";
- (c) by omitting the fullstop at the end of paragraph (d) and substituting therefor a comma and the word "and";
- (d) by inserting the following new paragraph-

"(e) a qualifying company.";
- (e) in the proviso by omitting the words "the permitted" and substituting therefor the word "that".

**Amendment to rule 3.**

3. Rule of 3 of the principal Rules is amended by omitting the words "to whom the provisions of section 34 (1) do not apply, in accordance with the following bandings:" and substituting therefor a dash and the following words-

- "(a) to whom the provisions of rule 24 (1) of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992 do not apply; or
- (b) who is not an individual falling within rules made under section 41 A, except in so far as these rules provided for the application of this rule to such individuals,

in accordance with the following bandings-"

**Amendment to rule 6.**

4. Rule 6 of the principal Rules is amended-

- (a) in the marginal note thereto by omitting the word "Company" and substituting therefor the word "Corporation";
- (b) by omitting the words "company tax" and substituting therefor the words "corporation tax."

Dated this 27th day of February, 1992.

By Command,  
A. CARTER,  
Deputy Governor.