

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE
No. 2,577 of 25th OCTOBER, 1990.**

LEGAL NOTICE NO. 141 OF 1990.

INCOME TAX ORDINANCE.

**INCOME TAX (PAY AS YOU EARN) (AMENDMENT) (NO. 3)
REGULATIONS, 1990.**

In exercise of the powers conferred on him by Section 87 of the Income Tax Ordinance, and of all other enabling powers, the Governor has made the following regulations—

Title.

1. These regulations may be cited as the Income Tax (Pay As You Earn) (Amendment) (No. 3) Regulations, 1990.

Amendment to regulation 17.

2. Regulation 17 of the Income Tax (Pay As You Earn) Regulations 1989 is amended—

- (a) in subregulation (2)
 - (i) by omitting the coma after the word "issued" in paragraph (b);
 - (ii) by omitting the words "shall be deemed to be part of the tax deducted and liable to- be paid" and substituting therefor the words "any amount payable under this subregulation shall be deemed to be part of tax";
- (b) in subregulation (3) by omitting the figure "(2)" and substituting therefor the figure "(1)".

Dated this 25th day of October, 1990.

By Command,

Gibraltar Gazette No. 2,577, Thursday 25th October, 1990.

A. CARTER,
Deputy Governor.