

**SECOND SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

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

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LEGAL NOTICE NO. 20 OF 1992.

**INCOME TAX ORDINANCE.**

**INCOME TAX (PAY AS YOU EARN) (AMENDMENT)  
REGULATIONS 1992.**

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 and commencement.**

1. These regulations may be cited as the Income Tax (Pay As You Earn) (Amendment) Regulations 1992, and shall be deemed to have come into effect on the 1st day of July 1991.

**Amendment to regulation 10.**

2. Regulation 10 of the Income Tax (Pay As You Earn) Regulations 1989 (hereinafter called "the principal Regulations") is amended in the proviso to sub-regulation (1) by omitting the expression "section 7 of the Ordinance" and substituting therefor the expression "rule 3 of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992".

**Amendment to regulation 19.**

3. Regulation 19 of the principal Regulations is amended-

- (a) by omitting the figure "(1)";
- (b) by omitting sub-regulations (2), (3) and (4).

Dated this 27th day of February, 1992.

By Command,  
A. CARTER,  
Deputy Governor.