# SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 2,722 of 29th April, 1993.

LEGAL NOTICE No. 89 OF 1993.

### INCOME TAX ORDINANCE.

## INCOME TAX (PAY AS YOU EARN) (AMENDMENT) REGULATIONS, 1993.

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) Regulations, 1993.

### Amendment to regulation 17.

2. Regulation 17 of the Income Tax (Pay As You Earn) Regulations 1989 is amended in sub-regulation (2) by omitting the words "shall be payable" and substituting therefor the words "may, if the Commissioner so determines, be payable".

Dated this 29th day of April, 1993.

By Command, E. MONTADO Acting Deputy Governor.