

**FIRST SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 2,645 of 12th DECEMBER, 1991.

I ASSENT,

DEREK REFFELL,

GOVERNOR.

12th December, 1991.



GIBRALTAR.

No. 38 of 1991.

AN ORDINANCE to amend the income Tax Ordinance.

ENACTED by the Legislature of Gibraltar.

Title and commencement.

1. This Ordinance may be cited as the Income Tax (Amendment) (No. 2) Ordinance 1991 and shall come into operation on such day as the Governor, by notice in the Gazette, may appoint and different days may be so appointed for different purposes.

Amendment to section 2.

2. Section 2 of the Income Tax Ordinance (hereinafter called "the principal Ordinance") is amended in the definition of "ordinarily resident" by inserting after the words "(the Campo district for this purpose being the areas comprised within the former Consular Districts of Her Majesty's Vice-Consulates at La Linea and Algeciras as they existed immediately prior to

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the abolition of those Vice-Consulates)" the words "and for the avoidance of doubt an individual shall not be deemed to be resident in Gibraltar for the purposes of this or the Estate Duty Ordinance only because he owns property in Gibraltar which he has available to him for his exclusive residential use provided that he does not actually reside in Gibraltar for a period in excess of seven months in any twelve month period;".

Amendment to section 67.

3. Section 67 of the principal Ordinance is amended in paragraph (g) by omitting the figure "£2000" and substituting therefor the expression "the amount at level 4 on the standard scale".

Amendment to section 90.

4. Section 90 of the principal Ordinance is amended—

- a) by inserting after the figure "90" the figure "(1)";
- b) by omitting the words "against this Ordinance" and substituting therefor the words "provided for by this Ordinance or legislation subsidiary thereto";
- c) by omitting the expression "of £100" and substituting therefor the expression "at level 3 on the standard scale";
- d) by omitting the figure "£5" and substituting therefor the expression "one tenth of the amount at level 3 on the standard scale".

Amendment to section 91.

5. Section 91 of the principal Ordinance is amended in sub-section (1) by omitting the expression "of £300" and substituting therefor the expression "at level 4 on the standard scale".

Amendment to section 92.

6. Section 92 of the principal Ordinance is amended in sub-section (1) by omitting the expression "of £2500" and substituting therefor the expression "at level 5 on the standard scale".

Amendment to section 93.

7. Section 93 of the principal Ordinance is amended by omitting the expression "of £300" and substituting therefor the expression "at level 4 on the standard scale".

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Amendment to section 98.

8. Section 98 of the principal Ordinance is amended—

a) in sub-section (1) by omitting everything after the words "in particular" and substituting therefor a dash and the following

(a) for anything which, under the provisions of this Ordinance is required or permitted to be prescribed;

(b) to give effect, notwithstanding the provisions of this or any other Ordinance, to the application in Gibraltar of legislation of the European Economic Communities.";

b) by omitting sub-section (4).

Passed by the Gibraltar House of Assembly on the 4th day of December, 1991.

C. M. COOM,

Clerk to the Assembly.