

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 2,658 of 27th FEBRUARY, 1992.

LEGAL NOTICE NO. 19 OF 1992.

INCOME TAX ORDINANCE.

**INCOME TAX (PERMITTED INDIVIDUALS) (AMENDMENT)
RULES 1992.**

In exercise of the powers conferred on him by section 98 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 Income Tax (Permitted Individuals) (Amendment) Rules 1992, and shall be deemed to have come into effect on the 1st day of July 1992.

Amendment to rule 3.

2. Rule 3 of the Income Tax (Permitted Individuals) Rules 1985 is amended-

(a) in sub-rule (1) by-

(i) omitting in paragraph (a) the words "sections of the Ordinance" and substituting therefor the words "rules in the Income Tax (Allowances Deductions and Exemptions) Rules 1992";

(ii) omitting paragraph (b) and substituting therefor the following paragraph-

"(b) the rules in the Income Tax (Allowances, Deductions and Exemptions) Rules 1992 referred to in paragraph (a) are the following-

6
7
8
10

12
13
14
16
18
19
21.",

(b) in sub-rule (2) by-

(i) omitting the words "sections of the Ordinance" and substituting therefor the words "rules of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992";

(ii) omitting paragraph (b) and substituting therefor the following paragraph-

"(b) the rules of the Income Tax (Allowances, Deductions and Exemptions) Rules, 1992 referred to in paragraph (a) are the following-

6
7
8
12
16
18
19.".

Dated this 27th day of February, 1992.

By Command,
A. CARTER,
Deputy Governor.