

**SECOND SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

**No. 2,661 of 19th MARCH, 1992.**

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LEGAL NOTICE No. 38 OF 1992.

**INCOME TAX ORDINANCE.**

**CORRIGENDUM**

**INCOME TAX (ALLOWANCES, DEDUCTIONS AND  
EXEMPTIONS) RULES, 1992.**

**(L.N. 16/92.)**

In Rule 26 of the above rules omit sub-rule (2) and substitute therefor the following sub-rule:-

"(2) For the purposes of this rule the amount of the income tax in the United Kingdom in respect of any income shall be calculated without any reduction on account of any relief allowable under the provisions of section 790 of the Income and Incorporation Taxes Act 1988, or any statutory modification or re-enactment for the time being in force, in respect of tax paid under the Ordinance, and a certificate issued in any particular case by or on behalf of the Commissioners of Inland Revenue in the United Kingdom shall be receivable in evidence to show the said amount or the amount of any relief from income tax or corporation tax which is allowable in the United Kingdom under the said provisions."

19th March, 1992.