

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 2,686 of 27th AUGUST, 1992.

LEGAL NOTICE NO. 118 OF 1992.

INCOME TAX ORDINANCE.

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

In exercise of the powers conferred on him by section 37A 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 (Allowances, Deductions and Exemptions) (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 (Allowances, Deductions and Exemptions) Rules 1992 is amended by inserting after item (9) the following item (9A)-

"(9A) such sum as is received by way of terminal gratuity as defined and provided for by the decision of the Construction and Allied Trades Joint Industrial Council in respect of short term terminal gratuity;"

Dated this 27th day of August, 1992.

By Command,
E. MONTADO,
Deputy Governor.