

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 2,732, Thursday 1st July, 1993

LEGAL NOTICE No. 114 of 1993.

INCOME TAX ORDINANCE.

**INCOME TAX (ALLOWANCES, DEDUCTIONS AND
EXEMPTIONS)
(AMENDMENT) (NO. 2) RULES 1993.**

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) (No. 2) Rules 1993 and shall be deemed to have come into effect on the 1st day of January 1993.

Amendment to rule 3.

2. Rule 3 of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992 is amended-

(a) in sub-paragraph (8) by-

(i) omitting the comma appearing after the word "considers";

(ii) omitting the words "after consultation with the Director of Labour & Social Security,";

(b) in sub-paragraph (9) by-

(i) omitting the comma which appears after the word "Commissioner";

(ii) omitting the words "after consultation with the Director of Labour & Social Security,".

Dated this 1st day of July, 1993.

By Command,
A. CARTER,
Deputy Governor.