

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 2,737 of 5th AUGUST, 1993.

LEGAL NOTICE NO. 133 OF 1993.

INCOME TAX ORDINANCE

**INCOME TAX (ALLOWANCES, DEDUCTIONS AND
EXEMPTIONS) (AMENDMENT) (NO. 3) 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. 3) Rules 1993 and shall be deemed to have come into effect on the 1st day of July 1991.

Amendment to rule 3.

2. Rule 3 of the Income Tax (Allowances Deductions and Exemptions) Rules 1992 is amended in sub-rule (9) by inserting after the words "regard to" a comma and the words "but not limited to,".

Dated this 5th day of August, 1993.

By Command,
E. MONTADO,
Acting Deputy Governor.