

**SECOND SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

**No. 2,772 of 31st MARCH, 1994.**

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LEGAL NOTICE No. 33 OF 1994.

**INCOME TAX ORDINANCE.**

**INCOME TAX ALLOWANCES, DEDUCTIONS AND  
EXEMPTIONS) (AMENDMENT) RULES 1994.**

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.**

1. These rules may be cited as the Income Tax (Allowances, Deductions and Exemptions) (Amendment) Rules, 1994.

**Amendment to rule 3.**

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

- (a) by omitting the fullstop at the end of the proviso to sub-rule (41) and replacing it with a semi-colon;
- (b) by inserting the following new sub-rule -

"(42) a gratuity payable under the provisions of regulations 5(2) (d) of the Pensions Regulations."

Dated this 31st day of March, 1994.

By Command,

E. MONTADO,

Acting Deputy Governor.