

**SECOND SUPPLEMENT TO THE
GIBRALTAR GAZETTE**

No. 2,866 of 7th September, 1995

LEGAL NOTICE 122 OF 1995.

INCOME TAX ORDINANCE

**INCOME TAX (ALLOWANCES, DEDUCTIONS AND
EXEMPTIONS) (AMENDMENT) (NO.2) RULES 1995**

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 1995 and shall be deemed to have come into effect on the 1st day of July 1995.

Amendment to rule 22.

2. Rule 22 of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992 is amended in sub -rule (4) by omitting the expression "up to and including a maximum of £2000".

Dated this 7th day of September 1995.

By Command,

M. J. Robinson,

Deputy Governor.

