

**SECOND SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

**No. 2,980 of 12th June, 1997.**

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LEGAL NOTICE NO. 66 OF 1997.

**INCOME TAX ORDINANCE**

**INCOME TAX (ALLOWANCES, DEDUCTIONS AND  
EXEMPTIONS) RULES 1992 (AMENDMENT) RULES 1997**

In exercise of the powers conferred on him by section 37A of the Income Tax Ordinance and 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) Rules 1992 (Amendment) Rules 1997 and shall come into effect on the 1st day of July 1997.

**Amendment to rule 6 of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992**

2. Rule 6 of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992 (Personal Allowances) shall be amended in sub-rule (1) by substituting for the sum of "£1650" on both occasions in which that sum appears, the sum of "£1850".

**Amendment to rule 7 of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992**

3. Rule 7 of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992 (Deductions for a wife) shall be amended as follows -

- (a) in sub-rule (1), by substituting for the sum of "£1550" on both occasions in which that sum appears, the sum of "£1750"; and

- (b) in sub-rule (2), by substituting for the sum of "£1650" the sum of "£1850".

**Amendment to rule 12 of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992**

4. Rule 12 of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992 (Deductions for the maintenance of children) shall be amended by substituting for the sum of “£1550”, the sum of “£1750”.

**Amendment to rule 16 of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992.**

5. Rule 16 of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992 (Deductions for persons over 65) shall be amended in sub-rule (1) as follows -

- (a) by substituting for the sum of "£510" in paragraph (a) the sum of "£570"; and
- (b) by substituting for the sum of "£360" in paragraph (b) the sum of "£400".

**Amendment to rule 18 of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992.**

6. Rule 18 of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992 (Deductions in respect of dependent relatives) shall be amended as follows -

- (a) for the sum of "£1650" the shall be substituted the sum of "£1850"; and
- (b) for the sum of "£1500" in paragraph (a) there shall be substituted the sum of "£1700".

Dated this 12th day of June, 1997.

By Command,

M. J. ROBINSON,

Deputy Governor.

**EXPLANATORY MEMORANDUM**

*(This note does not form part of the Rules)*

These Rules amend the Income Tax (Allowances, Deductions and Exemptions) Rules 1992 so as to effect the following amendments -

- (a) a single person's tax allowance is increased from £1650 to £1850;
- (b) a married couple's tax allowance is increased from £3200 to £3600;
- (c) the tax allowance of a single person aged over 65 is increased from £360 to £400; and
- (d) the tax allowance of a married person aged over 65 is increased from £510 to £570.



GIBRALTAR GAZETTE, No 2,980, Thursday 12<sup>th</sup> June, 1997

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Printing Office, 2, Library Gardens,  
Government Printers for Gibraltar,  
Copies may be purchased at 6, Convent Place, Price 40p.**