

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 3,050 of 25th June, 1998

LEGAL NOTICE NO. 48 OF 1998

INCOME TAX ORDINANCE

**INCOME TAX (ALLOWANCES, DEDUCTIONS AND
EXEMPTIONS) RULES 1992 (AMENDMENT) RULES 1998**

In exercise of the powers conferred on him by section 37A of the Income Tax Ordinance and all other 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 1998 and shall come into effect on the 1st day of July 1998.

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 shall be amended as follows –

by omitting the expression “£1,850” in the two places where it occurs and substituting therefor in each place the expression “£2,050”.

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 shall be amended as follows -

(a) by omitting the expression “£1,750” in the two places where it occurs and substituting therefor in each place the expression “£1.950”; and

- (b) by omitting the expression "£1,850" where it occurs and substituting therefor the expression "£2,050".

Amendment to rule 8 of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992.

4. Rule 8 of the Income Tax (Allowances, Deductions and Exemptions) Rules shall be amended as follows -

by omitting the expression “£500” in the two places where it occurs and substituting therefor in each place the expression “£650”.

Amendment to rule 9 of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992.

5. Rule 9 of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992 shall be amended as follows -

- (a) by omitting the expression “£560” where it occurs and substituting therefor the expression “£700”; and
- (b) by omitting the expression “£450” where it occurs and substituting therefor the expression “£600.

Amendment to rule 10 of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992.

6. Rule 10 of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992 shall be amended as follows -

- (a) omitting the expression “£800” where it occurs and substituting therefor the expression “£1,100”; and
- (b) by omitting the expression “£700” where it occurs and substituting therefor the expression “£950”.

Amendment to rule 11 of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992.

7. Rule 11 of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992 shall be amended as follows -

- (a) by omitting the expression “£920” where it occurs and substituting therefor the expression “£1,200”; and
- (b) by omitting the expression “£800” where it occurs and substituting therefor the expression “£1,100”.

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

8. Rule 12 of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992 shall be amended as follows -

- by omitting the expression “£1,750” where it occurs and substituting therefor the expression “£1,950”.

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

9. Rule 16 of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992 shall be amended as follows -

- (a) by omitting the expression “£570” where it occurs and substituting therefor the expression “£630”; and
- (b) by omitting the expression “£400” where it occurs and substituting therefor the expression “£440”.

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

10. Rule 18 of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992 shall be amended as follows -

- (a) by omitting the expression “£1,850” where it occurs and substituting therefor the expression “£2,050”; and

- (b) by omitting the expression “£1,700” where it occurs and substituting therefor the expression “£1,900”.

Dated this 25th day of June, 1998.

By Command,
M J ROBINSON,
Deputy Governor.

EXPLANATORY MEMORANDUM

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 £1,850 to £2,050;
- (b) a wife’s tax allowance is increased from £1,750 to £1,950;
- (c) the tax allowance for a child is increased from £500 to £650;
- (d) the tax allowance for children educated abroad is increased in respect of the first child from £560 to £700 and in respect of the second child from £450 to £600;
- (e) the tax allowance for disabled children is increased in respect of the first disabled child from £800 to £1,100 and in respect of the second disabled child from £700 to £950;
- (f) the tax allowance for disabled children educated abroad is increased in respect of the first disabled child from £920 to £1,200 and in respect of the second disabled child from £800 to £1,100;
- (g) the tax allowance for a single parent is increased from £1,750 to £1,950;
- (h) the tax allowance of a married person aged over 65 is increased from £570 to £650;

- (i) the tax allowance of a single person aged over 65 is increased from £400 to £440.