

**SECOND SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

**No. 3,095 of 25th March, 1999**

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LEGAL NOTICE NO. 25 OF 1999

**INCOME TAX ORDINANCE**

**INCOME TAX (ALLOWANCES, DEDUCTIONS AND  
EXEMPTIONS) RULES 1992 (AMENDMENT) RULES 1999**

In exercise of the powers conferred on him by section 37A of the Income Tax Ordinance, the Governor has made the following Rules -

**Title**

1. These Rules may be cited as the Income Tax (Allowances, Deductions and Exemptions) Rules 1992 (Amendment) Rules 1999.

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

2. The Income Tax (Allowances, Deductions and Exemptions) Rules 1992 shall be amended in rule 3, by inserting after paragraph (42) the following paragraph -

“(43) The cost to the Crown of housing any officer employed by the Crown, not being an officer entitled to a gratuity under the provisions of the Pensions Ordinance.”.

Dated this 25th day of March, 1999

By Command,

P SPELLER,

Deputy Governor.