

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 0000 of 00 January, 2000

LEGAL NOTICE NO. 3 OF 2000

INCOME TAX ORDINANCE

**INCOME TAX (ALLOWANCES, DEDUCTIONS AND
EXEMPTIONS) RULES 1992 (AMENDMENT) RULES 2000**

In exercise of the powers conferred on him by section 37A of the Income Tax Ordinance, 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 2000.

(2) These Rules shall be deemed to have come into force on the 1st July 1999.

Amendments to the Income Tax (Allowances, Deductions And Exemptions) Rules 1992.

2.(1) The Income Tax (Allowances, Deductions And Exemptions) Rules 1992 shall be amended in accordance with the provisions of this rule.

(2) The following rule shall be inserted after rule 7 -

“Deduction for disabled individuals.

7A.(1) Save as hereinafter provided, an individual who proves to the satisfaction of the Commissioner that he is the parent of an unmarried individual who -

- (a) resides with that parent;
- (b) suffers from a specific bodily or mental disability;
and
- (c) by reason of that disability the parent or individual is in receipt of financial assistance out of the Social Assistance Fund of the Government of Gibraltar,

shall be entitled to claim from the amount of his assessable income a deduction of £1160 in respect of each individual to whom this rule refers.

(2) An individual shall not be entitled to claim a deduction under rules 8 or 9 and this rule in respect of the same individual:

Notwithstanding the foregoing, where, but for this rule, two or more persons are entitled to claim a deduction under this rule in respect of the same individual, the Commissioner may apportion the relief on such basis as appears to him to be fair and reasonable in all the circumstances of the case, and so that the aggregate of deductions allowed does not exceed the amount specified in this rule.

(3) Nothing in this rule shall prejudice the provisions of rule 3(2) of the Income Tax (Allowances, Deductions And Exemptions) Rules 1992 (Amendment) (No.3) Rules 1999.

(4) The Commissioner may consult either the Director of Education or the Chief Executive of the Gibraltar Health Authority, as the case may require, on any matter arising out of a claim to a deduction under this rule.”.

- (3) Rules 10 and 11 are revoked.
- (4) Rule 14 is amended as follows -
 - (a) in paragraph (1)(a) by substituting for the references “8, 9, 10 and 11” the references “8 and 9”.
 - (b) in paragraph (2) by substituting for the words “General Manager” the words “Chief Executive”.

Consequential Amendments.

3. The Permitted Individual Rules are amended in rule 3(1)(b) by deleting the reference to rule 10 of the Income Tax (Allowances, Deductions And Exemptions) Rules 1992.

Continuity of law.

4.(1) Subject to sub-rule (2), individuals who, prior to the coming into force of these Rules, were entitled to a deduction by virtue of rules 10 or 11 of the principal Rules, shall, notwithstanding the provisions of rule 2(3) above, continue to be so entitled.

(2) Individuals who claim a deduction under rules 10 or 11 of the principal Rules by virtue of sub-rule (1) above shall not be entitled to claim a deduction under rule 7A of the principal Rules.

Dated this 6th day of January, 2000

By Command,

P. SPELLER,

Deputy Governor.