

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**
No. 3732 of 3 September, 2009

LEGAL NOTICE NO.46 OF 2009.

INCOME TAX ACT

**INCOME TAX (ALLOWANCES, DEDUCTIONS AND
EXEMPTIONS) (AMENDMENT) RULES 2009**

In exercise of the powers conferred on me by section 37A of the Income Tax Act I have made the following Rules—

Title and commencement.

1. These Rules may be cited as the Income Tax (Allowances, Deductions and Exemptions) (Amendment) Rules 2009 and shall be deemed to have come into operation on 1 July 2009.

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

2. The Income Tax (Allowances, Deductions and Exemptions) Rules, 1992 are amended as follows—

- (a) in rule 6(1) for “£2,660” substitute “£2735”;
- (b) in rule 7—
 - (i) in sub-rule (1) for “£2490” substitute “£2560”;
 - (ii) in sub-rule (1)(i) for “£2490” substitute “£2560”;
 - (iii) in sub-rule (3) for “£2660” substitute “£2735”;
- (c) in rule 7A(1) for “£2575” substitute “£2650”;
- (d) in rule 8(1) and (4) for “£940” substitute “£970”;
- (e) in rule 9 for “£1045” substitute “£1075”;
- (f) in rule 12 for “£2490” substitute “£2560”;

- (g) in rule 14A(1) for “£965” substitute “£995”;
- (h) in rule 15(1) for “£360”, on both occasions it appears, substitute “£370”;
- (i) in rule 16A(2)–
 - (i) for “£10,300” substitute “£10590”;
 - (ii) in paragraph (a), for “£2660” substitute “£2735”;
 - (iii) in paragraph (b), for “£2490” substitute “£2560”;
- (j) In rule 16B, after sub-rule 12 insert–

“(13) Any allowance allowable under this rule shall be reduced by one-twelfth for each complete calendar month that the individual is not resident in Gibraltar.”;
- (k) in rule 16C–
 - (i) in the heading to the rule for “£3,500” substitute “£3600”;
 - (ii) in sub-rules (1) and (2) for “£3,500” substitute “£3600”;
- (l) in rule 17 for “£590” substitute “£610”;
- (m) in rule 18–
 - (i) for “£2660” substitute “£2735”;
 - (ii) for “£130” substitute “£135”;
 - (iii) in paragraph (a), for “£2480” substitute “£2550”;
 - (iv) in paragraph (d), for “£180” substitute “£185”;
- (n) in rule 20A(1) for “£1060” substitute “£1090”.

Dated 3rd September, 2009.

P R CARUANA,

Minister with responsibility for public finance.