

# SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 4907 GIBRALTAR Thursday 14th October 2021

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LEGAL NOTICE NO. 425 OF 2021

## INCOME TAX ACT 2010

### INCOME TAX (ALLOWANCES, DEDUCTIONS AND EXEMPTIONS) (AMENDMENT NO.2) RULES 2021

In exercise of the powers conferred on him by section 25 of the Income Tax Act 2010, and all other enabling powers, the Minister has made the following Rules—

#### **Title.**

1. These Rules may be cited as the Income Tax (Allowances, Deductions and Exemptions) (Amendment No.2) Rules 2021.

#### **Commencement.**

2. These Rules shall be deemed to have come into operation on the 1 November 2011.

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

3. Rule 3A(1) of the Income Tax (Allowances, Deductions and Exemptions) Rules, 1992 is amended by-

(a) deleting the “or” at the end of paragraph (d);

(b) substituting the full stop at the end of paragraph (e) with “; or”; and

(c) after paragraph (e) inserting-

“(f) a retired fire officer or firefighter of the Airport Fire and Rescue Service, formerly the Defence Fire and Rescue Service, aged between 55 and 60.”.

Dated: 14<sup>th</sup> October 2021.

F R PICARDO,  
Minister with responsibility for public finance.

#### **EXPLANATORY MEMORANDUM**

These rules amend the Income Tax (Allowances, Deductions & Exemptions) Rules, 1992.