

SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 4908 GIBRALTAR Thursday 21st October 2021

LEGAL NOTICE NO. 433 OF 2021

INCOME TAX ACT 2010

INCOME TAX (ALLOWANCES, DEDUCTIONS AND EXEMPTIONS) (AMENDMENT NO.3) 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.3) Rules 2021.

Commencement.

2.(1) This rule and rule 1 shall come into operation on the day of publication.

(2) Rule 3(1) shall be deemed to have come into operation on 1st July 2012.

(3) Rule 3(2) shall be deemed to have come into operation on 1st July 2021.

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

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

“(aa) 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;”.

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

(a) in rule 2 after the definition of “married” insert-

““officer of the Gibraltar Defence Police” means an officer of the Gibraltar Defence Police of the rank of Constable, Sergeant, Inspector, Chief Inspector or Superintendent and does not include the Chief Superintendent;”.

(b) for rule 3A(1) substitute-

“3A.(1) Subject to the provisions of section 14A of the Act, this rule applies where an individual receives a pension from any statutory pension scheme or provident or other fund approved by the Commissioner and that individual is–

- (a) aged 60 or over;
- (b) compulsorily retired at age 55 or over by operation of section 8(2) of the Pensions Act;
- (c) retired at age 55 or over from the Royal Gibraltar Regiment established under the Royal Gibraltar Regiment Act;
- (d) a retired customs officer aged between 55 and 60;
- (e) a retired port officer aged between 55 and 60;
- (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; or
- (g) a retired officer of the Gibraltar Defence Police, aged between 55 and 60.”.

Dated: 21st October 2021.

F R PICARDO,
Minister with responsibility for public finance.

EXPLANATORY MEMORANDUM

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