

**SECOND SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

**No. 3,116 of 22nd July, 1999**

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LEGAL NOTICE NO. 86 OF 1999

**INCOME TAX ORDINANCE**

**INCOME TAX (CONSTRUCTION SUB-CONTRACTORS)  
REGULATIONS 1994 (AMENDMENT) REGULATIONS 1999**

In exercise of the powers conferred on me by section 67 of the Income Tax Ordinance, I have made the following Regulations -

**Title and Commencement.**

1. These Regulations may be cited as the Income Tax (Construction Sub-Contractors) Regulations 1994 (Amendment) Regulations, 1999 and shall be deemed to have come into effect on the 1st July, 1999.

**Amendment to the Income Tax (Construction Sub-Contractors) Regulations 1994.**

2. The Income Tax (Construction Sub-Contractors) Regulations 1994 shall be amended in regulation 4(1) by substituting for the words "at the standard rate in force in respect of the sub-contractor" the words and figures "at the rate of 25%".

Dated this 22nd day of July, 1999

T. BRISTOW,

Financial and Development Secretary.