

**FIRST SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

**No. 2,888 of 22nd December, 1995**

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I ASSENT,  
HUGO WHITE,  
GOVERNOR.

22nd December  
1995



**GIBRALTAR**

**No. 18 of 1995**

**AN ORDINANCE** to amend the Income Tax Ordinance.

**E**NACTED by the Legislature of Gibraltar.

**Title.**

1. This Ordinance may be cited as the Income Tax (Amendment) Ordinance 1995.

**Amendment to section 2.**

2. Section 2 of the Income Tax Ordinance (hereinafter called “the principal Ordinance”) is amended in the definition of “conviction” by omitting the expression “92 and”.

**Amendment to section 92.**

3. Section 92 of the principal Ordinance is amended in sub-section (1) by omitting the words “three years” and substituting therefor the words “six months”.

Passed by the Gibraltar House of Assembly on the 18th day of December, 1995.

D. FIGUERAS,

Clerk to the Assembly.