

**FIRST SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

**No. 2,899 of 15th February, 1996**

---

---



I ASSENT,

HUGO WHITE,

GOVERNOR.

15th February, 1996.



**GIBRALTAR**

**No. 2 of 1996**

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

**ENACTED** by the Legislature of Gibraltar.

**Title.**

1. This Ordinance may be cited as the Income Tax (Amendment) Ordinance 1996.

**Amendment to section 41.**

2. Section 41 of the Income Tax Ordinance (hereinafter called “the principal Ordinance”) is amended in sub-section (4)(a) by omitting the words “at not less than 2% per pound and”.

**Amendment to section 87.**

3. Section 87 of the principal Ordinance is amended by inserting after the word “assessments,” the words “for the recovery of any amounts deducted or due to be deducted by an employer from the employer and, where the employer is a company, the recovery from the company, its Directors or shareholders,”.

---

Passed by the Gibraltar House of Assembly on the 9th day of February, 1996.

D. FIGUERAS,

Clerk to the Assembly.