

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 3,121 of 12th August 1999

LEGAL NOTICE NO. 94 OF 1999

INCOME TAX ORDINANCE

**INCOME TAX (DEDUCTION OF APPROVED EXPENDITURE ON
PREMISES IN TAX DEDUCTIBLE PROPERTY ZONE) RULES 1999
(AMENDMENT) RULES 1999**

In exercise of the powers conferred on him by section 37A of the Income Tax Ordinance, the Governor has made the following Rules –

Citation.

1. These Rules may be cited as The Income Tax (Deduction Of Approved Expenditure On Premises In Tax Deductible Property Zone) Rules 1999 (Amendment) Rules 1999.

**Amendments to the Income Tax (Deduction Of Approved Expenditure
On Premises In Tax Deductible Property Zone) Rules 1999.**

2. The Income Tax (Deduction Of Approved Expenditure On Premises In Tax Deductible Property Zone) Rules 1999 shall be amended as follows –

(a) rule 7 shall be amended –

in sub-rule (2)(a), by deleting the words “subject to rule 8 below;”;

(b) by inserting after sub-rule (6) the following sub-rule –

“(7) Notices made under sub-rule (2)(b) may be issued subject to such conditions as the Town Planner may deem appropriate in the circumstances.”;

(c) rule 8 shall be deleted.

Dated this 12th day of August, 1999.

By Command,

P. SPELLER.
Deputy Governor.

EXPLANATORY MEMORANDUM
(This note does not form part of the Rules)

The Rules achieve a dual purpose.

Firstly, sub-rule (7) is inserted into rule 7 of the Income Tax (Deduction Of Approved Expenditure On Premises In Tax Deductible Property Zone) Rules 1999. The effect of the new sub-rule, is to enable the Town Planner to require additional works to be carried out, prior to issuing a notice under rule 7(2)(b).

Secondly, rule 8 is removed from the principal Rules. Rule 8 dealt with transitional matters which are no longer relevant.