

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 3,132 of 21st October, 1999

LEGAL NOTICE NO. 135 OF 1999

INCOME TAX ORDINANCE

**QUALIFYING (CATEGORY 3) INDIVIDUALS (AMENDMENT)
(No. 2) RULES 1999**

In exercise of the powers conferred on him by sections 41A and 98 of the Income Tax Ordinance, and of all other enabling powers, and after receiving the approval of the House of Assembly pursuant to section 98(2) of that Ordinance, the Governor has made the following Rules –

Title and Commencement

1. These Rules may be cited as the Qualifying (Category 3) Individuals (Amendment) (No. 2) Rules 1999 and come into operation on the date appointed by the Governor by notice in the Gazette.

Revocation of previous amendment rules.

2. The Qualifying (Category 3) Individuals (Amendment) Rules 1999 were of no effect and are revoked.

Amendment of the Qualifying (Category 3) Individuals Rules 1998

3. The Qualifying (Category 3) Individuals Rules 1998 are amended by substituting “the Finance Centre Director or such other public officer of the Ministry of Trade and Industry as the Minister with responsibility for Trade and Industry may from time to time designate by notice in the Gazette” for “the Financial and Development Secretary” in each place the latter words appear.

Dated this 21st day of October, 1999

By Command,

P. SPELLER,

Deputy Governor.

EXPLANATORY MEMORANDUM

These Rules revoke the previous rules (which were not the subject of a resolution by the House of Assembly) and achieve the same effect which is to substitute references to the Financial and Development Secretary with the Finance Centre Director (or another public official designated by the Minister) in the Qualifying (Category 3) Individuals Rules 1998.