

**FIRST SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 3,191 of 12th October, 2000



I ASSENT,

DAVID DURIE,

GOVERNOR.

12th October, 2000.



GIBRALTAR

No. 14 of 2000

AN ORDINANCE to amend the Income Tax Ordinance.

ENACTED by the Legislature of Gibraltar.

Citation

1. This Ordinance may be cited as the Income Tax Ordinance (Amendment) Ordinance 2000.

Amendment of the Income Tax Ordinance

2. The Income Tax Ordinance shall be amended in section 4 by substituting for subsection (1) and (2) the following subsections -

“(1) Every person having any official duty or being employed in the administration of this Ordinance shall regard and deal with as secret and confidential all information relating to the income or items of income of any person whether contained in a document, return, assessment list, or a copy thereof.

(2) A person referred to in subsection (1) who has possession of or control over any document, return, assessment list, or a copy thereof, containing information relating to the income or items of income of any person and who, at any time, communicates or attempts to communicate such information to any other person otherwise than for the purpose of this Ordinance or of the Estate Duties Ordinance, is guilty of an offence against this Ordinance.”.

Passed by the Gibraltar House of Assembly on the 9th day of October, 2000.

D. J. REYES,

Clerk to the Assembly.