

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 3,179 of 3rd August, 2000

LEGAL NOTICE NO. 56 OF 2000

INCOME TAX ORDINANCE

**INCOME TAX (ALLOWANCES, DEDUCTIONS AND
EXEMPTIONS) (AMENDMENT NO. 3) RULES 2000**

In exercise of the powers conferred on me by sections 37A and 98 of the Income Tax Ordinance, and all other enabling powers, the Governor has made the following rules -

Title.

1. These rules may be cited as the Income Tax (Allowances, Deductions and Exemptions (Amendment No. 3) Rules, 2000.

Amendments to the Income Tax (Allowances, Deductions and Exemptions) (Amendment) Rules 1999.

2. The Income Tax (Allowances Deductions and Exemptions) (Amendment) Rules 1999 (Legal Notice No. 104 of 1999) are amended as follows-

- (a) the phrase "and shall be deemed to have come into operation on 1 July 1999" is added at the end of rule 1;
- (b) in rule 2, by adding the following paragraph after paragraph (a)-
 - "(aa) in the headnote to rule 26, by deleting "United Kingdom" and substituting "EEA and Commonwealth";".

Dated this 3rd day of August, 2000

By Command,

P. SPELLER,

Deputy Governor.

EXPLANATORY MEMORANDUM

These rules amend earlier amending rules to make it clear that they came into operation on 1 July 1999 (the beginning of the tax year) and to provide for the headnote in the original rules to reflect more accurately the content of the rule.