

**FIRST SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

**No. 3279, 4th of April, 2002**

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I ASSENT,

DAVID DURIE

GOVERNOR.

25th March, 2002.



**GIBRALTAR**

**No. 5 of 2002**

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

**ENACTED** by the Legislature of Gibraltar.

**Title.**

1.(1) This Ordinance shall be cited as the Income Tax (Amendment) Ordinance 2002.

(2) This Ordinance shall come into force on such day as the Chief Minister may prescribe by notice in the Gazette.

**Amendment of section 77A of the Income Tax Ordinance.**

2. The Income Tax Ordinance is amended in section 77A(7) as follows—

- (a) in clause (ii) of paragraph (a), for the figure and the word “30 days” there shall be substituted the figure and the word “60 days”;
- (b) in clause (ii) of paragraph (b), for the figure and the word “30 days” there shall be substituted the figure and the word “60 days”.

**Substitution of section 82 of the Income Tax Ordinance.**

3. The Income Tax Ordinance is amended by substituting for section 82 the following section—

**“Time within which payment is to be made.**

82. Tax for any year of assessment shall be due and payable at the place stated in the notice of assessment under section 77 not later than 31st March in the year of assessment or within 60 days after the issue of the assessment whichever date is the later.”.

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Passed by the Gibraltar House of Assembly on the 7th day of March, 2002.

Dennis J. Reyes,

Clerk to the Assembly.