

Subsidiary Legislation made under r.3 of the Income Tax (Deduction of Approved Expenditure on Premises in Tax Deductible Property Zone) Rules 1999.

## **Tax Deductible Property Zone Designation Order 2003**

**LN.2003/102**

*Commencement*                      **4.9.2003**

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*In exercise of the powers conferred on him by rule 3 of the Income Tax (Deduction of Approved Expenditure on Premises in Tax Deductible Property Zone) Rules 1999, the Minister has made the following Order—*

**Title.**

1. This Order may be cited as the Tax Deductible Property Zone Designation Order 2003.

**Designation.**

2. The frontage of all those buildings which stand on public highways within the areas set out in Schedule 1 are hereby designated as tax deductible property zones for all the purposes of the Income Tax (Deduction of Approved Expenditure on Premises in Tax Deductible Property Zone) Rules 1999.

**2010-21**

**Income Tax**

**2003/102 Tax Deductible Property Zone Designation Order 2003**

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**SCHEDULE 1**

The areas bordered by a red line on the map illustrates the zones within which expenses incurred on the frontage of properties which stand on public highways are eligible for tax deduction.

Catalan Bay Zone consists of the zone east of Sir Herbert Miles Road from the junction between Catalan Bay Road and the southern most side of Caleta Hotel.

The Town Centre Zone is the area contained north of Charles V Wall (that is, Wellington Front, Prince Albert's Front to Montagu Bastion, Casemates Gates) south of North Bastion, Grand Battery, and west of the unclimbable fence on the Upper Rock area.

The Upper Rock Zone is the buildings fronting Queen's Road and Devil's Gap/Green Lane Road.

The South District Zone is from Referendum Gates to Europa Point.