SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 3386 of 8 January, 2004

LEGAL NOTICE NO. 1 OF 2004

INCOME TAX ORDINANCE

INCOME TAX (DEDUCTION OF APPROVED EXPENDITURE ON PREMISES IN TAX DEDUCTIBLE PROPERTY ZONE) (AMENDMENT) RULES 2004

In exercise of the powers conferred on him by section 37A of the Income Tax Ordinance, and of all other enabling powers, the Governor has made the following rules:—

Title.

1. These rules may be cited as the Income Tax (Deduction of Approved Expenditure on the Premises in Tax Deductible Property Zone) (Amendment) Rules 2004.

Amendment to the 1999 Rules.

2. The Income Tax (Deduction of Approved Expenditure on Premises in Tax Deductible Property Zone) Rules 1999 are amended by substituting "31st day of December 2006" for "31st day of December 2003" in rule 1.

Dated the 8th day of January, 2004.

By Command,

D G BLUNT

Deputy Governor.