

**SECOND SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

**No. 3445 of 23 December, 2004**

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LEGAL NOTICE NO. 124 OF 2004

**INCOME TAX ACT**

**INCOME TAX (QUALIFYING COMPANIES) (ALLOWANCES)  
(REVOCATION) RULES 2004**

In exercise of the powers conferred on me by section 37A of the Income Tax Act, I hereby make the following Rules—

**Title.**

1. These Rules may be cited as the Income Tax (Qualifying Companies) (Allowances) (Revocation) Rules 2004.

**Revocation of the Income Tax (Qualifying Companies) (Allowances) Rules 1991.**

2. The Income Tax (Qualifying Companies) (Allowances) Rules 1991 are revoked with effect from midnight on the 31<sup>st</sup> December, 2004.

Dated the 23<sup>rd</sup> day of December, 2004.

D G BLUNT,

Deputy Governor.