

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 3421 of 5 August, 2004

LEGAL NOTICE NO. 72 OF 2004.

NOTICE OF CORRIGENDA

Qualifying (Category 2) Individuals Rules 2004.

1. In the “Arrangement of Rules” at rule 9 delete “Tax Payable” and substitute “Calculation of Tax”.

2. In rule 2, insert “and brothers and sisters” after “children” in the definition of “exclusive use”.

3. Replace the Explanatory Memorandum by—

“These Rules revoke and replace the Qualifying (Category 2)
Individuals Rules 1999. They provide for, amongst other
changes higher rates of tax, endorsements of certificates and
an increase in fees”.

Dated the 5th day of August 2004.