

**FIRST SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 3741 of 29th October, 2009



I ASSENT,

ADRIAN JOHNS,

GOVERNOR.

29th October, 2009.



GIBRALTAR

No. 35 of 2009

AN ACT to amend rules made under the Income Tax Act.

ENACTED by the Legislature of Gibraltar.

Title and commencement.

1. This Act may be cited as the Income Tax (Amendment of the Qualifying (Category 2) Individuals Rules 2004) Act 2009 and shall be deemed to have come into operation on the 1st day of July 2009.

Amendment of the Qualifying (Category 2) Individuals Rules 2004.

2. Rule 9(4) of the Qualifying (Category 2) Individuals Rules 2004 is amended as follows—

- (a) in paragraph (a) for “£60,000” substitute “£70,000”;
- (b) in paragraph (b) for “£18,000” substitute “£20,000”;
- (c) in paragraphs (c) and (d) for “£1,500” substitute “£1,667”.

Passed by the Gibraltar Parliament on the 23rd day of October, 2009.

M L FARRELL,

Clerk to the Parliament.