

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**
No. 3794 of 1 July, 2010

LEGAL NOTICE NO. 111 OF 2010.

INCOME TAX ACT

**QUALIFYING (CATEGORY 2) INDIVIDUALS (AMENDMENT)
RULES 2010**

In exercise of the powers conferred on me by section 37A of the Income Tax Act I have made the following Rules—

Title and commencement.

1. These Rules may be cited as the Qualifying (Category 2) Individuals (Amendment) Rules 2010 and shall come into operation on 1 July 2010.

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 “£70,000” substitute “£80,000”;
- (b) in paragraph (b) for “£20,000” substitute “£22,000”;
- (c) in paragraph (c) and (d) for “£1,667” substitute “£1,833.33”.

Dated 1st July, 2010.

P R CARUANA,
Minister with responsibility for Public Finance.

