

SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 5164 GIBRALTAR Thursday 25th July 2024

LEGAL NOTICE NO. 139 OF 2024

INCOME TAX ACT

QUALIFYING (CATEGORY 2) INDIVIDUALS (AMENDMENT) RULES 2024

In exercise of the powers conferred on him by sections 24, 25 and 72 of the Income Tax Act 2010 and section 41A of the Income Tax Act, and all other enabling powers, the Minister has made the following Rules-

Title.

1. These Rules may be cited as the Qualifying (Category 2) Individuals (Amendment) Rules 2024.

Commencement.

2. These Rules come into operation on 1 August 2024.

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

3.(1) The Qualifying (Category 2) Individuals Rules 2004 are amended in accordance with this rule.

(2) In rule 8-

(a) in subrule (1)(a) for “£1,168” substitute “£1,197”;

(b) in subrule (2) for “30 November 2022” substitute “30 November in the year of assessment”.

Dated: 25th July 2024.

F R PICARDO,
Minister with responsibility for Public Finance.

EXPLANATORY MEMORANDUM

These Rules amend the Qualifying (Category 2) Individuals Rules 2004.