

**FIRST SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 3457 of 24 February, 2005



I ASSENT,

DAVID BLUNT,

ACTING GOVERNOR.

9th February, 2005.



GIBRALTAR

No. 10 of 2005

AN ORDINANCE to amend the Income Tax Ordinance.

ENACTED by the Legislature of Gibraltar.

Title and commencement.

1. This Ordinance may be cited as the Income Tax (Amendment) Ordinance 2005 and comes into operation on the day of its publication in the Gazette.

Amendment of the Income Tax Ordinance.

2.(1) The Income Tax Ordinance is amended in accordance with the provisions of this section.

(2) Section 2 is amended by deleting the definition of “qualifying company”.

(3) Section 6A(2)(c) is amended by deleting the words “or qualifying”.

(4) Section 41 is repealed.

Passed by the Gibraltar House of Assembly on the 24th day of January, 2005.

D. J. REYES,

Clerk to the Assembly.

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