

**FIRST SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

No.3658 of 29th May, 2008

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I ASSENT,

ROBERT FULTON,

GOVERNOR.

29th May, 2008.



**GIBRALTAR**

**No. 7 of 2008**

**AN ACT** to amend the Income Tax Act and to make provision for the commencement of certain rules made for the purposes of section 41A of the Income Tax Act.

**ENACTED** by the Legislature of Gibraltar.

**Title and commencement.**

1. This Act may be cited as the Income Tax (Amendment and Miscellaneous Provisions) Act 2008 and comes into operation on the day of publication.

**Amendment of section 41A of the Income Tax Act.**

2. Section 41A of the Income Tax Act is amended as follows—

- (a) in subsection (1) and subsection (3) after “such other public officer”, delete “of the Ministry of Trade and Industry”; and
- (b) in subsection (1) and subsection (3) after “as the Minister”, delete “with responsibility for Trade and Industry”.

**Amendment of section 4(6) and section 67 of the Income Tax Act.**

3. Section 4(6) and section 67 of the Income Tax Act are amended as follows—

- (a) in section 4(6) after “the Minister”, delete “responsible for finance”;
- (b) in section 67 after “The Minister”, delete “responsible for finance”.

**Commencement of certain Rules made for the purposes of section 41A of the Act.**

4. The following Rules shall be deemed to have come into operation on 1 July 2007—

- (a) the Qualifying (Category 2) Individuals Rules (Amendment) Rules 2008;
- (b) the Qualifying (Category 3) Individual Rules 2008; and
- (c) the Qualifying (Category 4) Individual Rules 2008.

*Income Tax (Amendment and Miscellaneous Provisions) Act 2008*  
[No. 7 of 2008]

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Passed by the Gibraltar Parliament on the 27th day of May, 2008.

M L FARRELL,

Clerk to the Parliament.

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