

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

LEGAL NOTICE NO. 112 OF 2010.

INCOME TAX ACT

**HIGH EXECUTIVE POSSESSING SPECIALIST SKILLS
(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 High Executive Possessing Specialist Skills (Amendment) Rules 2010 and shall come into operation on 1 July 2010.

Amendment of the High Executive Possessing Specialist Skills Rules 2008.

2. The High Executive Possessing Specialist Skills Rules 2008 is amended as follows—

- (a) in rule 7 for “£100,000” substitute “£120,000”.

Dated 1st July, 2010.

P R CARUANA,
Minister with responsibility for Public Finance.

