

# SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 5070 GIBRALTAR Monday 17th July 2023

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LEGAL NOTICE NO. 192 OF 2023

## INCOME TAX ACT

### HIGH EXECUTIVE POSSESSING SPECIALIST SKILLS (AMENDMENT) RULES 2023

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, the Minister has made the following Rules-

#### **Title.**

1. These Rules may be cited as the High Executive Possessing Specialist Skills (Amendment) Rules 2023.

#### **Commencement.**

2. These Rules come into operation on the day of publication.

#### **Amendment of the Higher Executive Possessing Specialist Skills Rules 2008.**

3. In rule 6 of the High Executive Possessing Specialist Skills Rules 2008 for “£1,100” substitute “£1,168”.

Dated: 17<sup>th</sup> July 2023.

F R PICARDO,  
Minister with responsibility for Public Finance.

**EXPLANATORY MEMORANDUM**

These Rules revise the application fee payable, in line with the 2023 Budget Statement.