

**FIRST SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 3693 of 15th January, 2009



I ASSENT,
ROBERT FULTON,
GOVERNOR.

15th January, 2009.



GIBRALTAR

No. 4 of 2009

AN ACT to transpose into the law of Gibraltar paragraphs 3 and 9 of the Annex to Council Directive 2006/98/EC of 20 November 2006 adapting certain Directives in the field of taxation by reason of the accession of Bulgaria and Romania.

ENACTED by the Legislature of Gibraltar.

Income Tax (Amendment) (Bulgaria and Romania) Act 2009
[No. 4 of 2009]

Title and commencement.

1. This Act may be cited as the Income Tax (Amendment) (Bulgaria and Romania) Act 2009 and comes into operation on the date of publication.

Amendment of the Income Tax Act.

2. The Income Tax Act is amended as follows—

- (a) in section 4A(7), after 77/799/EEC, insert “as amended from time to time”;
- (b) in Part 1 of Schedule 2, after “in Slovakia”—
 - (i) substitute a comma for the full stop; and
 - (ii) insert—

“— корпоративен данък in Bulgaria,
— impozit pe profit, impozitul pe veniturile obținute din România de nerezidenți in Romania.”; and
- (c) in Part 2 of Schedule 2
 - (i) at the end of the entry in respect of “companies under Slovak law” substitute, for the full stop, a semi colon; and
 - (ii) after the entry in respect of “companies under Slovak law”, insert—

“companies under Bulgarian law known as: “събирателното дружество”, “командитното дружество”, “дружеството с ограничена отговорност”, “акционерното дружество”, “командитното дружество с акции”, “кооперации”, “кооперативни съюзи”, “държавни предприятия” constituted under Bulgarian law and carrying on commercial activities;

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companies under Romanian law known as:
“societăți pe acțiuni”, “societăți în comandă pe
acțiuni”, “societăți cu răspundere limitată”.

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Passed by the Gibraltar Parliament on the 9th day of January, 2009.

M L FARRELL,
Clerk to the Parliament.

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