

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 3826 of 16 December, 2010

LEGAL NOTICE NO. 180 OF 2010.

INCOME TAX ACT 2010

NOTICE OF COMMENCEMENT

In exercise of the powers conferred upon me by section 1 of the Income Tax Act 2010, I have appointed the 1st day of January 2011 as the day the Act comes into operation.

Dated 16th December, 2010.

P R CARUANA,
Minister with responsibility for public finance.