

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE
No. 4016 of 18 July, 2013**

LEGAL NOTICE NO. 108 OF 2013.

INTERPRETATION AND GENERAL CLAUSES ACT

**INCOME TAX ACT 2010 (AMENDMENT NO. 2)
REGULATIONS 2013**

In exercise of the powers conferred upon it by section 23(g)(ii) of the Interpretation and General Clauses Act, and in order to transpose Paragraph 2 of the Annex to Council Directive 2013/13/EU of 13 May 2013 adapting certain directives in the field of taxation, by reason of the accession of the Republic of Croatia, the Government has made the following Regulations—

Title and commencement.

1. These Regulations may be cited as the Income Tax Act 2010 (Amendment No. 2) Regulations 2013 and shall be deemed to have come into operation on 1 July 2013.

Amendment of Act.

2. Schedule 5 of the Income Tax Act 2010 is amended as follows—

(a) in Part I of Table A, after the entry for France insert—

“- porez na dobit in Croatia;”

(b) in Part II of Table A, after the entry in respect of “Companies under Belgian law”, insert—

“companies under Croatian law known as: “dioničko društvo”,

“društvo s ograničenom odgovornošću”, and other companies
constituted under Croatian law subject to Croatian profit tax;”.

Dated 18th July 2013.

F R PICARDO,
Chief Minister,
For and on behalf of the Government.

EXPLANATORY MEMORANDUM

These Regulations amend the Income Tax Act 2010 in order to transpose Paragraph 2 of the Annex to Council Directive 2013/13/EU following the accession of Croatia to the European Union.