

FIRST SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 4819 GIBRALTAR Tuesday 9th February 2021



I ASSENT,
DAVID STEEL,
GOVERNOR.

9th February 2021.



GIBRALTAR

No. 1 of 2021

AN ACT to amend the Income Tax Act 2010.

ENACTED by the Legislature of Gibraltar.

Short title.

1. This Act may be cited as the Income Tax (Amendment No.2) Act 2021.

Commencement.

2. This Act comes into operation on the day of publication.

Amendment of the Income Tax Act 2010.

3. The Income Tax Act 2010 is amended by inserting the following subsection after section 3A(4)-

“(4A) A notice made under subsection (4) must be laid before Parliament at least 14 days prior to its approval by Motion or Resolution and publication in the Gazette.”.

Passed by the Gibraltar Parliament on the 5th day of February 2021.

P E MARTINEZ,
Clerk to the Parliament.