

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE
No. 4167 of 7 May, 2015**

LEGAL NOTICE NO. 73 OF 2015.

INCOME TAX ACT 2010

**INCOME TAX (ALLOWANCES, DEDUCTIONS AND
EXEMPTIONS)(AMENDMENT) RULES 2015**

NOTICE OF CORRIGENDUM

In Legal Notice No.32 of 2015 in Gazette No. 4152 of 5 March 2015–

- (a) for rule 2(2)(a) substitute–
 - “(a) in subrule (46) by substituting “£1,500” for “£1,120”;
and

- (b) for rule 2(2)(c) substitute–
 - “(c) in subrule (46) by substituting the words “£4,000 or
as the case may be, £2,500 in respect of an employee
who elects to be chargeable under the Gross Income
Based System for the purposes of rule 3A of the Rates
of Tax Rules, 1989, less any sum claimed by the
employee under rule 20A, or as the case may be rule
20B, in any year of assessment” for “£2,000 less any
sum claimed by the employee under rule 20A, in any
year of assessment”.