

SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 4976 GIBRALTAR Thursday 7th July 2022

LEGAL NOTICE NO. 170 OF 2022

INCOME TAX ACT 2010

ELECTRIC VEHICLE CHARGER (DEDUCTIONS) (AMENDMENT) RULES 2022

In exercise of the powers conferred on him by section 25 of the Income Tax Act 2010, and all other enabling powers, the Minister has made the following Rules—

Title.

1. These Rules may be cited as the Electric Vehicle Charger (Deductions) (Amendment) Rules 2022.

Commencement.

2. These Rules come into operation on day of publication.

Amendment of the Electric Vehicle Charger (Deductions) Rules 2018.

3. In rule 7 of the Electric Vehicle Charger (Deductions) Rules 2018 delete “by no later than 30 June 2021”.

Dated: 7th July 2022.

F R PICARDO,
Minister with responsibility for Public Finance.

EXPLANATORY MEMORANDUM

These Rules amend the Electric Vehicle Charger (Deductions) Rules 2018 to give effect to the Government’s Budget Measures 2022.