

SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 4780 GIBRALTAR Thursday 12th November 2020

LEGAL NOTICE NO. 397 OF 2020

INCOME TAX ACT 2010

INCOME TAX (GIFT AID)(AMENDMENT) RULES 2020

In exercise of the powers conferred on him by sections 25A 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 Income Tax (Gift Aid)(Amendment) Rules 2020.

Commencement.

2. These Rules shall be deemed to have come into operation on the 1st July 2019.

Amendment of the Income Tax (Gift Aid) Rules 2006.

3. In rule 8 of the Income Tax (Gift Aid) Rules 2006 for “£5000” substitute “£10,000”.

Dated: 12th November 2020.

F R PICARDO,
Minister with responsibility for public finance.

EXPLANATORY MEMORANDUM

The Income Tax (Gift Aid) Rules 2006 are amended in order to give effect to the Government’s budget measures of 2019.