

# SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 4976 GIBRALTAR Thursday 7th July 2022

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LEGAL NOTICE NO. 169 OF 2022

## INCOME TAX ACT 2010

### DISABLED ACCESS TO PROPERTY (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 Disabled Access to Property (Deductions) (Amendment) Rules 2022.

#### **Commencement.**

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

#### **Amendment of the Disabled Access to Property (Deductions) Rules 2020.**

3. In rule 3(1)(d) of the Disabled Access to Property (Deductions) Rules 2020, for “2022” substitute “”.

Dated: 7<sup>th</sup> July 2022.

F R PICARDO,  
Minister with responsibility for Public Finance.

**EXPLANATORY MEMORANDUM**

The Disabled Access to Property (Deductions)(Amendment) Rules 2022 give effect to the Government's Budget Measures of 2022.