

# SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 5027 GIBRALTAR Thursday 12th January 2023

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LEGAL NOTICE NO. 2 OF 2023

## LICENSING AND FEES ACT

### LICENCE (FEES) (AMENDMENT) RULES 2023

In exercise of the powers conferred upon it by section 51 of the Licensing and Fees Act the Government has made the following Rules-

#### **Title.**

1. These Rules may be cited as the Licence (Fees) (Amendment) Rules 2023.

#### **Commencement.**

2. These Rules come into operation on the 1<sup>st</sup> February 2023.

#### **Amendment.**

3. Schedule 2 to the Licence (Fees) Rules 1991 is amended by inserting the following paragraph after paragraph 12-

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13. ADMINISTRATIVE SERVICE REQUESTS	
Certificate of ordinarily resident in respect of a company	£50.00
Certificate of ordinarily resident in respect of an individual meeting the conditions of section 74 of the Income Tax Act 2010, including an individual: - in employment; - carrying on a trade, business, profession or vocation; - who has a certificate issued under the Qualifying Category 2 Individuals Rules 2004 or the High Executive Possessing Specialist Skills Rules 2008.	£25.00

Certificate of compliance in respect of a company	£50.00
Certificate of compliance in respect of an individual: - in employment; - carrying on a trade, business, profession or vocation; or - who has a certificate issued under the Qualifying Category 2 Individuals Rules 2004 or the High Executive Possessing Specialist Skills Rules 2008.	£25.00
Statement of account: a summary listing in respect of all transactions carried out	£25.00

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Dated: 12<sup>th</sup> January 2023

F R Picardo  
Chief Minister  
for the Government

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**EXPLANATORY MEMORANDUM**

These Rules amend the Licence (Fees) Rules, 1991 in order to prescribe fees payable to the Income Tax Office for certain administrative services.