

**FIRST SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

**No. 3693 of 15th January, 2009**

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I ASSENT,

ROBERT FULTON,

GOVERNOR.

15th January, 2009.



**GIBRALTAR**

**No. 3 of 2009**

**AN ACT** to transpose into the law of Gibraltar paragraph 8 of the Annex to Council Directive 2006/98/EC of 20 November 2006 adapting certain Directives in the field of taxation by reason of the accession of Bulgaria and Romania.

**ENACTED** by the Legislature of Gibraltar.

**Title and commencement.**

1. This Act may be cited as the Taxation (Savings Income) (Amendment) (Bulgaria and Romania) Act 2009 and comes into operation on the day of publication.

**Amendments to the Taxation (Savings Income) Act 2004.**

2. The Taxation (Savings Income) Act 2004 is amended in Part 1 of Schedule 2 as follows–

(a) between the entries for Belgium and France, insert–

*“Member State*

Bulgaria

*Entity*

Bulgaria Общините (municipalities)  
Социалноосигурителни фондове (Social Security  
Funds)”; and

(b) between the entries for Portugal and Slovakia, insert -

*“Member State*

Romania

*Entity*

Romania autoritățile administrației publice locale  
(local public administration authorities)”.  
  
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*Taxation (Savings Income) (Amendment) (Bulgaria and Romania) Act 2009*  
[No. 3 of 2009]

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Passed by the Gibraltar Parliament on the 9th day of January, 2009.

M L FARRELL,

Clerk to the Parliament.

*Taxation (Savings Income) (Amendment) (Bulgaria and Romania) Act 2009*  
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