

**THIRD SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 3,955 of 4th October, 2012

B. 16/12

BILL

FOR

AN ACT to amend the Income Tax Act 2010.

ENACTED by the Legislature of Gibraltar.

Title and commencement.

1. This Act may be cited as the Income Tax (Amendment) (No. 2) Act 2012 and shall be deemed to have come into operation on 1st July 2012.

Amendment of the Income Tax Act 2010.

2.(1) The Income Tax Act 2010 is amended as follows.

- (2) In section 39(3) for “31st December” substitute “31st January”.
 - (3) In section 39(4)(a) for “31 August” substitute “30 September”.
 - (4) In paragraph 10 of Schedule 9 to the Act—
 - (a) for “31 August 2012” substitute “30 September 2012”;
 - (b) in the Table, for “31/08/2012” substitute “30/09/2012” in the column headed “Payment on account date”.
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EXPLANATORY MEMORANDUM

This Bill amends the Income Tax Act 2010 to extend the current deadlines relating to payment on account of future liabilities by companies and self-employed individuals.

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