

**THIRD SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

**No. 4001 of 12<sup>th</sup> October, 2017**

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**B. 19/17**

**BILL**

**FOR**

**AN ACT** to amend the Public Health Act.

**ENACTED** by the Legislature of Gibraltar.

**Short title and commencement.**

1.(1) This Act may be cited as the Public Health (Amendment) Act 2017.

(2) This section and sections 2(1), 2(2) and 2(3) shall be deemed to have come into operation on 1 July 2013.

(3) Sections 2(4), 2(5) and 2(6) shall be deemed to have come into operation on 1 July 2014.

(4) Section 2(7) shall be deemed to have come into operation on 1 July 2015.

**Amendments to Public Health Act.**

2.(1) The Public Health Act is amended in accordance with the provisions of this Act.

(2) For section “252(A)” substitute “252A”.

(3) For section 277C substitute-

**“Discount on rates of hereditaments occupied by new businesses.**

277C.(1) Where-

- (a) in the opinion of the Financial Secretary the occupier of the hereditament is a new company starting up business in Gibraltar;
- (b) the hereditament is non-domestic; and
- (c) the quarterly instalment of rate in respect of the hereditament is paid in full within three months after the date on which it is due and payable under section 275 and a discount would be applicable under section 277A in respect of that hereditament,

the discount in respect of that quarter shall be applied as set out in subsection (2).

(2) The discount shall be-

- (a) 50%, in the first year of a company's trading in Gibraltar;
- (b) 25%, in the second year of a company's trading in Gibraltar.

(3) A discount applied under this section on the quarterly instalment of rates due and payable under that quarter shall be credited to the instalment of rates due and payable in respect of the following quarter.

(4) A discount under this section shall commence on the first day of the quarter next following the quarter during which trading commenced in Gibraltar.

(5) Applications for a discount under this section must be made within 24 months of the company commencing trading.

(6) A discount applied in accordance with this section in respect of a hereditament is not in addition to any discount applied in accordance with section 277A or 277B.”.

(4) In section 277A-

- (a) in subsection (b)-

- (i) substitute “20%” with “30%”;
- (ii) delete “or” appearing after “;” ;
- (b) in subsection (c)-
  - (i) substitute “10%” with “15%”;
  - (ii) substitute “quarter” with “quarter; or”;
- (c) after subsection (c) insert-
  - “(d) where the occupier was the occupier of a hereditament-
    - (i) to which a wholesale or retail licence issued under the Tobacco Act 1997 attached on or before the Notice of Declaration of Special Zones 2014 came into force, and
    - (ii) was within the areas cross-hatched and delineated in red within the Special Zones declared in the Notice of Declaration of Special Zones 2014 on or before the date on which the Notice of Declaration of Special Zones entered into force,  
  
a discount of 100% in respect of the hereditament from which the occupier carries on business to which the wholesale or retail licence has subsequently attached, such discount to apply for a period of one year from the date that the Notice of Declaration of Special Zones entered into force,”.
- (5) In section 277B after subsection (2)(b) insert-
  - “(c) 10% for a quarterly instalment of rate between 1 October 2014 and 30 September 2015;”.
- (6) In the newly amended section 277C, in subsection (2)(a) substitute “50%” with “65%”.
- (7) After section 277C insert-

**“Rate relief for purchasers of affordable homes.**

277D.(1) Where-

- (a) the Financial Secretary certifies that a residential hereditament is an affordable home; and
- (b) the purchaser of the residential hereditament is purchasing directly from the developer as a first time purchaser of that residential hereditament,

then the following provisions of rate relief shall be applied as set out in subsection (2).

(2) The rateable value shall be calculated as follows-

<b>DATE</b>	<b>RATES PAYABLE</b> (based on rateable value of residential hereditament)
Part of a Year From the first date of purchase to 1 July	0%
Year 1 (First full rates year from 1 July to 30 June)	0%
Year 2 (Second full rates year from 1 July to 30 June)	10%
Year 3 (Third full rates year from 1 July to 30 June)	20%

Year 4 (Fourth full rates year from 1 July to 30 June)	30%
Year 5 (Fifth full rates year from 1 July to 30 June)	40%
Year 6 (Sixth full rates year from 1 July to 30 June)	50%
Year 7 (Seventh full rates year from 1 July to 30 June)	60%
Year 8 (Eighth full rates year from 1 July to 30 June)	70%
Year 9 (Ninth full rates year from 1 July to 30 June)	80%
Year 10 (Tenth full rates year from 1 July to 30 June)	90%
Year 11 (Eleventh full rates year from 1 July to 30 June)	100%

- (3) Save as provided in subsection (4), a subsequent purchaser of a residential hereditament under the provisions of subsection (1)

may take the benefit of the rate relief contained in subsection (2) at whatever point in the rate relief year he purchased.

- (4) The subsequent purchaser may only take the benefit of the rate relief provided he purchased the residential hereditament before the expiry of the eleventh year from the date the original purchaser completed the purchase of the residential hereditament.
- (5) After the eleventh year from the date of purchase by the original purchaser from the developer of the residential hereditament, the rateable value shall be the full rateable value of the residential hereditament.
- (6) For the purposes of this section-

“original purchaser” means the person who purchased directly from the developer and includes the term “purchaser”;

“subsequent purchaser” means the person who is not purchasing from the developer.”

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#### **EXPLANATORY MEMORANDUM**

This Bill amends the Public Health Act so as to introduce a discount scheme of 25% for early payment of General Rates for the second year of trading (the discount in the first year of trading being 50% pursuant to budget measures in 2013, but subsequently amended to 65% pursuant to 2014 budget measures) of all new companies starting up business in Gibraltar.

This Bill amends the Public Health Act to reflect the appropriate level of discounts to rates.

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