

THIRD SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 5281 GIBRALTAR Thursday 29th January 2026

B. 4/26

BILL

FOR

AN ACT to amend the Income Tax Act 2010.

ENACTED by the Legislature of Gibraltar.

Title.

1. This Act may be cited as the Income Tax (Amendment) Act 2026.

Commencement.

2. This Act comes into operation on the day of publication.

Amendments to the Income Tax Act 2010.

3.(a) Substitute section 14A(3)(b) with the following—

“payment of any part of the benefit entitlement provided by the Pension Fund before the normal minimum retirement age of 55 up to and including 5th April 2028 and shall be 57 on and after 6th April 2028 save where the retirement occurs on the grounds of ill health or where the member has a protected pension age as defined in the UK Finance Act 2004 as amended from time to time; and”;

(b) Substitute section 14B(3)(b) with the following—

“payment of any part of the benefit entitlement provided by the Pension Fund before the normal minimum retirement age of 55 up to and including 5th April 2028 and shall be 57 on and after 6th April 2028 save where the retirement occurs on the grounds of ill health or where the member has a protected pension age as defined in the UK Finance Act 2004 as amended from time to time; and”.

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