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**ELECTRIC VEHICLE CHARGER (DEDUCTIONS) RULES 2018**

**Subsidiary  
2018/283**

Subsidiary Legislation made under s.25.

**ELECTRIC VEHICLE CHARGER (DEDUCTIONS)  
RULES 2018**

**(LN.2018/283)**

*Commencement*      **1.7.2018**

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**ARRANGEMENT OF REGULATIONS.**

Regulation

1. Title.
2. Commencement.
3. Application of deduction.
4. Double deduction.
5. Joint claimants.
6. Certificate issued by Commissioner in respect of installation of electric vehicle charging system.
7. Claims for deductions

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**ELECTRIC VEHICLE CHARGER (DEDUCTIONS) RULES 2018**

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**Subsidiary  
2018/283**

*In exercise of the powers conferred upon him by section 25 of the Income Tax Act 2010, and all other enabling powers, the Minister has made the following Rules—*

**Title.**

1. These Rules may be cited as the Electric Vehicle Charger (Deductions) Rules 2018.

**Commencement.**

2. These Rules shall be deemed to have come into operation on 1 July 2018.

**Application of deduction.**

3.(1) A person shall be entitled to claim a deduction in computing his income chargeable to tax where that person has—

- (a) legal title to a parking space or garage in Gibraltar;
- (b) incurred expenditure in the installation of an electric vehicle charging system; and
- (c) been issued a certificate in accordance with rule 6.

(2) The deductions which may be claimed by virtue of this rule by—

- (a) a person; or
- (b) where two or more persons claim deductions, those persons together,

shall be limited to the cost of installation of the electric vehicle charging system and shall amount in the aggregate to no more than £2,000.

**Double deduction.**

4. Any deduction for expenditure given in accordance with these Rules shall be in addition to any deduction, relief or allowance which may be given in accordance with any other provision of the Income Tax Act 2010 in respect of the same expenditure.

**Joint claimants.**

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5.(1) Where in any year of assessment two or more persons are entitled to claim a deduction under these Rules in respect of the same expenditure and those persons have-

- (a) agreed on the apportionment of the deduction between them; and
- (b) provided to the Commissioner a written copy of their agreement to that apportionment,

the deduction permitted under these Rules shall be apportioned between them in such manner as they have agreed.

(2) Where under sub-rule (1) two or more persons have failed to agree on the apportionment of a deduction between them, then the Commissioner shall determine the apportionment of the deduction between them.

(3) When considering the apportionment under sub-rule (2) the Commissioner shall take into account all relevant facts, and, in particular, the amount expended by each person as a proportion of the total expenditure in respect of which the deduction is claimed.

**Certificate issued by Commissioner in respect of installation of electric vehicle charging system.**

6.(1) No deduction shall be permitted under these Rules unless the claim for the deduction is accompanied by a certificate issued by the Commissioner that the –

- (a) electric vehicle charging system has been installed in accordance with these Rules; and
- (b) expenditure in respect of which the deduction is claimed has been made.

(2) No certificate may be issued under sub-rule (1) unless the Commissioner is satisfied that sufficient evidence of expenditure incurred in respect of the installation has been provided to him.

(3) The Commissioner may require any information as is, in his opinion, necessary to issue the certificate and may request further information.

**Claims for deductions.**

7. Any claim for a deduction under these Rules shall be made in writing to the Commissioner by no later than 30 June 2021.