

# SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 4880 GIBRALTAR Monday 26th July 2021

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LEGAL NOTICE NO. 340 OF 2021

## INCOME TAX ACT 2010

### ENERGY DEDUCTIONS (AMENDMENT) RULES 2021

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 Energy Deductions (Amendment) Rules 2021.

#### **Commencement.**

2. These Rules shall be deemed to have come into operation on the 1<sup>st</sup> July 2021.

#### **Amendment of the Solar Energy (Deductions) Rules 2015.**

3. The Solar Energy (Deductions) Rules 2015 are amended as follows-
  - (a) in rule 1 for “Solar Energy” substitute “Energy”;
  - (b) for “solar thermal systems” substitute “solar or wind energy systems” in the three places where it occurs;
  - (c) delete “water boilers in”;
  - (d) after “photovoltaic panels” insert “or wind turbines” in the three places where it occurs; and
  - (e) for “£3,000” substitute “£6,000”.

Dated: 26<sup>th</sup> July 2021.

F R PICARDO,  
Minister with responsibility for public finance.

**EXPLANATORY MEMORANDUM**

These Rules give effect to the budget measures announced in 2021.