

# SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 4880 GIBRALTAR Monday 26th July 2021

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LEGAL NOTICE NO. 341 OF 2021

## INCOME TAX ACT 2010

### ENERGY PERFORMANCE (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 Performance (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 Energy Performance (Deductions) Rules 2018.**

3. The Energy Performance (Deductions) Rules 2018 are amended by substituting the table in the Schedule with the following table-

“

| <b>ENERGY<br/>EFFICIENCY<br/>RATING</b> | <b>RATE FOR TAX<br/>DEDUCTION</b> |
|-----------------------------------------|-----------------------------------|
| A +                                     | 100%                              |
| A                                       | 85%                               |
| B                                       | 70%                               |
| C                                       | 50%                               |
| D                                       | 30%                               |
| E                                       | 25%                               |
| F                                       | 10%                               |
| G                                       | 0%                                |

”

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.