

# **SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE**

**No. 4980 GIBRALTAR Thursday 28th July 2022**

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LEGAL NOTICE NO. 217 OF 2022

## **INCOME TAX ACT 2010**

### **QUALIFYING (CATEGORY 2) INDIVIDUALS (AMENDMENT NO.2) RULES 2022**

In exercise of the powers conferred upon him by sections 24, 25 and 72 of the Income Tax Act 2010, and section 41A of the Income Tax Act, and all other enabling powers, the Minister has made the following Rules-

#### **Title.**

1. These Rules may be cited as the Qualifying (Category 2) Individuals (Amendment No.2) Rules 2022.

#### **Commencement.**

2. These Rules come into operation on the day of publication.

#### **Amendment of 2004 Rules.**

3. The Qualifying (Category 2) Individuals Rules 2004 are amended as follows-

- (a) in rule 2 after the definition of "Finance Centre Director" insert-

““the 1952 Act” means the Income Tax Act (Act No. 11 of 1952).”;

- (b) in rule 3 for “the Act” substitute “the 1952 Act”;
- (c) in rules 5, 7, 9 and 10 for “the Act” substitute “the Income Tax Act 2010”, wherever it occurs;
- (d) in rule 8 for “£1,000” substitute “£1,100”.

Dated: 28<sup>th</sup> July 2022.

**F R PICARDO,**  
Minister with responsibility for public finance.

**EXPLANATORY MEMORANDUM**

These Rules amend the Qualifying (Category 2) Individuals Rules 2004.

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