

# SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 5027 GIBRALTAR Thursday 12th January 2023

LEGAL NOTICE NO. 3 OF 2023

## LICENSING AND FEES ACT

### LICENSING AND FEES (AMENDMENT OF SCHEDULE) ORDER 2023

In exercise of the powers conferred upon it by section 52 of the Licensing and Fees Act the Government has made the following Order-

#### Title.

1. This Order may be cited as the Licensing and Fees (Amendment of Schedule) Order 2023.

#### Commencement.

2. This Order comes into operation on the 1<sup>st</sup> February 2023.

#### Amendment of Schedule.

3. The Schedule to the Licensing and Fees Act is amended by inserting the following paragraph after paragraph 15 ("Sustainable Tourism Fee")-

#### "Administrative Service Requests.

16. The prescribed fees shall be payable for the provision of the following administrative services by the Income Tax Office-

Certificate of ordinarily resident	In respect of a company
Certificate of ordinarily resident	In respect of an individual meeting the conditions of section 74 of the Income Tax Act 2010, including an individual: <ul style="list-style-type: none"><li>- in employment;</li><li>- carrying on a trade, business, profession or vocation;</li><li>- who has a certificate issued under the Qualifying Category 2 Individuals Rules 2004 or the High Executive Possessing Specialist Skills Rules 2008.</li></ul>

Certificate of compliance	In respect of a company
Certificate of compliance	In respect of an individual: - in employment; - carrying on a trade, business, profession or vocation; or - who has a certificate issued under the Qualifying Category 2 Individuals Rules 2004 or the High Executive Possessing Specialist Skills Rules 2008.
Statement of account	A summary listing in respect of all transactions carried out

Dated: 12<sup>th</sup> January 2023



F R Picardo  
Chief Minister  
for the Government

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### EXPLANATORY MEMORANDUM

This Order amends the Schedule to the Licensing and Fees Act in order to include the administrative services provided by the Income Tax Office for which fees may be prescribed.

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