FIRST SUPPLEMENT TO THE GIBRALTAR GAZETTE
No. 3,095 of 25th March, 1999

I ASSENT,

RICHARD LUCE,

LS

GOVERNOR.

16th April, 1999.

GIBRALTAR

No. 7 of 1999

AN ACT to amend the Income Tax Act so as to substitute the Finance Centre Director or such other public officer of the Ministry of Trade and Industry as the Minister with responsibility for Trade and Industry may from time to time designate by notice in the Gazette for the Financial and Development Secretary in the granting of qualifying certificates to companies and individuals.

ENACTED by the Legislature of Gibraltar**.**

Title and commencement

1. This Act may be cited as the Income Tax (Amendment) Act 1999 and comes into operation on the date appointed by the Government by notice in the Gazette.

Amendment of sections 41 and 41A of the Income Tax Act

2. In section 41(1) and (3) (rates for qualifying companies) and section 41A(1) and (3) (qualifying individuals) of the Income Tax Act for the references to "the Financial and Development Secretary", there shall be substituted "the Finance Centre Director or such other public officer of the Ministry of Trade and Industry as the Minister with responsibility for Trade and Industry may from time to time designate by notice in the Gazette".

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Passed by the Gibraltar House of Assembly on the 18th day of March, 1999.

D. J. REYES,

Clerk to the Assembly.