

**THIRD SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 3528 of 13th April, 2006

B.15/06

BILL

FOR

AN ORDINANCE to amend the Income Tax Ordinance

ENACTED by the Legislature of Gibraltar.

Title.

1. This Ordinance may be cited as the Income Tax (Amendment) (No.2) Ordinance 2006 and comes into force on publication.

Amendment to section 82 of the Income tax Ordinance.

2. Section 82 of the Income Tax Ordinance is amended by substituting for “31st March”, “28th February”.

EXPLANATORY MEMORANDUM

This Bill amends section 82 of the Income Tax Ordinance. The purpose of the amendment is to modify the date by which tax due by virtue of an assessment becomes payable.

The amend will principally impact on corporate taxpayers.

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