

**THIRD SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

No. 3560 of 19th October, 2006

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B. 29/06

**BILL**

**FOR**

**AN ORDINANCE** to amend the Income Tax Ordinance.

**ENACTED** by the Legislature of Gibraltar.

**Title and commencement.**

1. This Ordinance may be cited as the Income Tax (Amendment) (No. 4) Ordinance 2006 and shall be deemed to have come into operation on 1 July 2006.

**Amendment to the Income Tax Ordinance.**

2.(1) The Income Tax Ordinance is amended in accordance with the provisions of this section.

(2) Section 6(1)(d) is amended by inserting prior to the words “any pension”, the words “subject to rule 3A of the Income Tax (Allowances, Deductions and Exemptions) Rules 1992”.

(3) Paragraph (g) and (h) of section 6(1) are repealed.

(4) For section 47 there is substituted the following section—

**“Gifts to charity by individuals.**

47.(1) The Minister, may, by rules, make provision for the paying to charities of amounts equal to the income tax paid by individuals to those charities.

(2) Rules made under subsection (1) may provide for such terms, conditions and consequential matters as the Minister may deem appropriate.”

(5) Section 98(3) is amended by substituting for “covenants”, “gifts to charity”.

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#### **EXPLANATORY MEMORANDUM**

This Bill amends the Income Tax Ordinance in order to implement the government’s budget commitments.

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