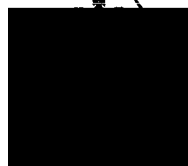


**FIRST SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 2,711 of 11th FEBRUARY, 1993.

I ASSENT,
DEREK REFFELL,
GOVERNOR.

11th February, 1993.



**GIBRALTAR.
No. 8 of 1993.**

AN ACT to amend the Gaming Tax Act.

ENACTED by the Legislature of Gibraltar.

Title and commencement.

1. This Act may be cited as the Gaming Tax (Amendment) Act 1993 and shall come into effect on such day as the Governor may, by notice in the Gazette, appoint and different days may be so appointed for different purposes.

Amendment to section 3.

2. Section 3 of the Gaming Tax Act (hereinafter called "the principal Act") is amended in sub-section (3) by omitting the expression "of £100" and substituting therefor the expression "at level 1 on the standard scale".

Amendment to section 5.

3. Section 5 of the principal Act is amended in sub-section (5) by omitting the expression "of £50" and substituting therefor the expression "at level 1 on the standard scale".

Amendment to section 7.

4. Section 7 of the principal Act is amended by omitting sub-section (1) and substituting therefor the following new subsection-

"(1) A duty to be known as the pool betting duty shall be charged on every bet which is by way of pool betting and is made with a bookmaker other than a bookmaker who is either an exempt company under the provisions of the Companies (Taxation and Concessions) Act or is a qualifying company under section 41 of the Income Tax Act."

Passed by the Gibraltar House of Assembly on the 3rd day of February, 1993.

D. FIGUERAS,
Clerk to the Assembly.