

SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 0000 of 00 January, 2000

LEGAL NOTICE NO. 114 OF 1996.

INCOME TAX ACT

INCOME TAX (DEDUCTION OF APPROVED EXPENDITURE ON PREMISES IN TAX DEDUCTIBLE PROPERTY ZONE) RULES 1996

TAX DEDUCTIBLE PROPERTY ZONE DESIGNATION ORDER 1996

In exercise of the powers conferred on me by rule 3 of the Income Tax (Deduction of Approved Expenditure on Premises in Tax Deductible Property Zone) Rules 1996 ("the Rules"), I have made the following order -

Title and commencement.

1. This order may be cited as the Tax Deductible Property Zone Designation Order 1996, and shall commence on the 12th day of December 1996 and have effect from the 1st day of January 1996 until the 31st day of December 1998.

Designation of Main Street.

2. The frontage of all those buildings which stand on the roadway known as Main Street or its pavement is hereby designated as a tax deductible property zone for all the purposes of the rules.

Dated this 12th day of December, 1996.

K. AZOPARDI,

Minister for the Environment and Health