SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 3,082 of 14th January 1999

LEGAL NOTICE NO. 2 OF 1999

INCOME TAX (DEDUCTION OF APPROVED EXPENDITURE ON PREMISES IN TAX DEDUCTIBLE PROPERTY ZONE) RULES 1999

TAX DEDUCTIBLE PROPERTY ZONE DESIGNATION ORDER 1999

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 1999 and all other powers. I have made the following order -

Title and duration

1.(1) This order may be cited as the Tax Deductible Property Zone Designation Order 1999.

(2) This order shall cease to have effect on the 31st day of December, 2000.

Designation

2.(1) The frontage of all those buildings which stand on public highways within the city walls, are hereby designated as tax deductible property zones for all the purposes of the Income Tax (Deduction of Approved Expenditure on Premises in Tax Deductible Property Zone) Rules 1999.

(2) In this regulation, buildings on public highways within the area bordered by a red line in the map in Schedule 1 shall be deemed to stand within the city walls.

Revocations

3. The Tax Deductible Property Zone Designation Order 1997 and the Tax Deductible Property Zone Designation Order 1996 are hereby revoked.

SCHEDULE

The area bordered by a red line in the map below illustrates the area contained north of Charles V Wall and south of South Port Gates, east of the Line Wall (that is, Wellington Front, Prince Albert's Front to Montagu Bastion, Casemates Gates), south of North Bastion, Grand Battery, and west of the unclimbable fence on the upper rock area.

Dated this 14th day of January, 1999

K AZOPARDI,

Minister for the Environment and Health.