

# SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 5070 GIBRALTAR Monday 17th July 2023

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LEGAL NOTICE NO. 193 OF 2023

## INCOME TAX ACT

### QUALIFYING (CATEGORY 2) INDIVIDUALS (AMENDMENT) RULES 2023

In exercise of the powers conferred on him by sections 24, 25 and 72 of the Income Tax Act 2010 and section 41A of the Income Tax Act, and all other enabling powers, the Minister has made the following Rules-

#### **Title.**

1. These Rules may be cited as the Qualifying (Category 2) Individuals (Amendment) Rules 2023.

#### **Commencement.**

2. These Rules come into operation on the day of publication.

#### **Amendment of the 2004 Rules.**

3. In rule 8 of the Qualifying (Category 2) Individuals Rules 2004 for “£1,100” substitute “£1,168”.

Dated: 17<sup>th</sup> July 2023.

F R PICARDO,  
Minister with responsibility for Public Finance.

**EXPLANATORY MEMORANDUM**

These Rules revise the application fee payable, in line with the 2023 Budget Statement.