SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 5316 GIBRALTAR Monday 22nd June 2026

LEGAL NOTICE NO. 127 OF 2026

INCOME TAX ACT

QUALIFYING (CATEGORY 2) INDIVIDUALS (AMENDMENT) RULES 2026

In exercise of the powers conferred upon 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 2026.

Commencement.

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

Amendment of the Qualifying (Category 2) Individuals Rules 2004.

3.(1) The Qualifying (Category 2) Individuals Rules 2004 are amended in accordance with this rule.

(2) In rule 8(1)(a), for “£1,233” substitute “£5,000”.

Dated: 22nd June 2026.

F R PICARDO,
Minister with responsibility for Public Finance.

EXPLANATORY MEMORANDUM

These Rules amend the Qualifying (Category 2) Individuals Rules 2004 in order to increase the application fee from £1,233 to £5,000.