

SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 5332 GIBRALTAR Thursday 30th July 2026

LEGAL NOTICE NO. 295 OF 2026

INCOME TAX ACT

HIGH EXECUTIVE POSSESSING SPECIALIST SKILLS (AMENDMENT) RULES 2026

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, the Minister has made the following Rules-

Title.

1. These Rules may be cited as the High Executive Possessing Specialist Skills (Amendment) Rules 2026.

Commencement.

2. These Rules come into operation on 1 August 2026.

Amendment of the High Executive Possessing Specialist Skills Rules 2008.

3.(1) The High Executive Possessing Specialist Skills Rules 2008 are amended in accordance with the provisions of this rule.

(2) In rule 6 for “£1,233” substitute “£1,264”.

Dated: 30th July 2026.

F R PICARDO,
Minister with responsibility for Public Finance.