

**FIRST SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 3965 of 22nd November, 2012



I ASSENT,
ADRIAN JOHNS,
GOVERNOR.

21st November, 2012.



GIBRALTAR

No. 14 of 2012

AN ACT to amend the Income Tax Act 2010.

ENACTED by the Legislature of Gibraltar.

Title and commencement.

1. This Act may be cited as the Income Tax (Amendment) (No. 2) Act 2012 and shall be deemed to have come into operation on 1st July 2012.

Amendment of the Income Tax Act 2010.

2.(1) The Income Tax Act 2010 is amended as follows.

- (2) In section 39(3) for “31st December” substitute “31st January”.
- (3) In section 39(4)(a) for “31 August” substitute “30 September”.
- (4) In paragraph 10 of Schedule 9 to the Act—
 - (a) for “31 August 2012” substitute “30 September 2012”;
 - (b) in the Table, for “31/08/2012” substitute “30/09/2012” in the column headed “Payment on account date”.

Passed by the Gibraltar Parliament on the 16th day of November, 2012.

M L FARRELL,
Clerk to the Parliament.

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