

# FIRST SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 5290 GIBRALTAR Monday 23rd March 2026

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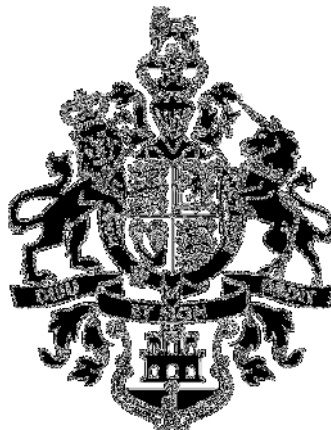


I ASSENT,

LIEUTENANT GENERAL  
SIR BEN BATHURST  
KCVO CBE

GOVERNOR.

23<sup>rd</sup> March 2026.



**GIBRALTAR**

**No. 6 of 2026**

**AN ACT** to amend the Income Tax Act 2010.

**ENACTED** by the Legislature of Gibraltar.

**Short title.**

1. This Act may be cited as the Income Tax (Amendment No.2) Act 2025.

**Commencement.**

2. This Act comes into operation on the day of publication.

**Amendment to Chapter 4 of Schedule 7 of the Income Tax Act 2010.**

3.(1) Chapter 4 of Schedule 7 of the Income Tax Act 2010 is amended in accordance with this section.

(2) For paragraph 13 substitute-

**“Accommodation provided to specific employees.**

13.(1) This Chapter does not apply to living accommodation provided to a specific employee where –

- (a) the employee satisfies the conditions specified in subparagraph (2); and
- (b) the employer has complied with the requirements in subparagraph (3).

(2) The conditions referred to in subparagraph (1)(a) are –

- (a) that the employee has relocated to and resides in Gibraltar as a result of one of the following –
  - (i) becoming employed in Gibraltar;
  - (ii) an alteration of the duties of employment; or
  - (iii) an alteration of the place where those duties are normally performed; and
- (b) that the employee’s former residence is not within a reasonable daily travelling distance of Gibraltar.

(3) The employer must make an application to the Commissioner in such form and manner as the Commissioner may require.

(4) Any changes relating to the employee’s living accommodation, in respect of an approved application under this Chapter, must be notified to the Commissioner for the purpose of establishing whether subparagraph (1) continues to apply.

(5) For the purposes of this Chapter, “specific employees” means employees whose skills are –

- (a) not readily available in Gibraltar; or

- (b) important for the economic development and growth of Gibraltar,  
as determined by the Commissioner.
- (6) Subparagraph (1) only applies for the period of four years commencing on the date that the employee commences his employment in Gibraltar, and only applies once in respect of any particular employee.
- (7) Notwithstanding paragraph 73 of this Schedule, the Commissioner will require that the benefits arising from all successful applications be declared by employers in their annual return of benefits.
- (8) A person who fails to comply with subparagraph (7) commits an offence.”.

Passed by the Gibraltar Parliament on the 18<sup>th</sup> day of March 2026.

P A Borge McCarthy,  
Clerk to the Parliament.