

SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 5315 GIBRALTAR Thursday 18th June 2026

LEGAL NOTICE NO. 125 OF 2026

INCOME TAX ACT 2010

DISABLED ACCESS TO PROPERTY (DEDUCTIONS) (AMENDMENT) RULES 2026

In exercise of the powers conferred on him by section 25 of the Income Tax Act 2010, and all other enabling powers, the Minister has made the following Rules–

Title.

1. These Rules may be cited as the Disabled Access to Property (Deductions) (Amendment) Rules 2026.

Commencement.

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

Amendment of the Disabled Access to Property (Deductions) Rules 2020.

3. In rule 3(1)(d) of the Disabled Access to Property (Deductions) Rules 2020, for “2024” substitute “2030”.

Dated: 18th June 2026.

F R PICARDO,
Minister with responsibility for Public Finance.