

Subsidiary Legislation made under s.25.

**DISABLED ACCESS TO PROPERTY (DEDUCTIONS) RULES 2020****LN.2020/394***Commencement***1.7.2019**

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**ARRANGEMENT OF REGULATIONS.**

## Regulation

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2. Commencement.
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**2010-21**

**Income Tax**

**2020/394 Disabled Access to Property (Deductions) Rules 2020**

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*In exercise of the powers conferred on him by sections 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) Rules 2020.

**Commencement.**

2. These Rules shall be deemed to have come into operation on the 1<sup>st</sup> July 2019.

**Application of deduction.**

3.(1) A company or business shall be entitled to claim a deduction in computing its income chargeable to tax where it has—

- (a) legal title to a property in Gibraltar from which a trade, business, profession or vocation is carried out;
- (b) incurred expenditure for the modification and improvement of access and inclusion for disabled individuals to that property (“the relevant works”);
- (c) been issued a certificate in accordance with rule 6; and
- (d) carried out the relevant works by no later than 30 June 2022.

(2) The deductions which may be claimed by virtue of this rule shall be limited to the cost of the modifications to the property which improves the access and inclusion for disabled individuals to that property and shall amount in the aggregate to no more than £15,000.

**Double deduction.**

4. Any deduction for expenditure given in accordance with these Rules shall be in addition to any deduction, relief or allowance which may be given in accordance with any other provision of the Income Tax Act 2010 in respect of the same expenditure.

**Certification of approved works.**

5.(1) No deduction shall be permitted under these Rules unless the claim for the deduction is accompanied by a certification letter issued by the relevant authority confirming that –

- (a) the relevant works have been carried out in accordance with these Rules; and
- (b) expenditure in respect of which the deduction is claimed has been made.

(2) No certificate may be issued under sub-rule (1) unless the relevant authority is content that in respect of the relevant works—

- (a) where full planning permission is required in accordance with the Town Planning Act 2018, such permission has been granted and the relevant works have been carried out in accordance with such permission;
- (b) where a building control approval notice is required, such approval has been issued by the Building Control Officer and the relevant works have been carried out in accordance with such approval; and
- (c) sufficient evidence of expenditure has been provided to the relevant authority.

(3) The relevant authority may require any information as is, in his opinion, necessary to issue the certification letter and may request further information as he considers necessary.

(4) In this rule, "relevant authority" means –

- (a) where full planning permission for the relevant works is required in accordance with the Town Planning Act 2018, the Town Planner (as defined in that Act); and
- (b) where paragraph (a) does not apply, the Building Control Officer of the Department of Town Planning and Building Control.

**Claims for deductions.**

6. Any claim for a deduction under these Rules shall be made in writing to the Commissioner within 2 years of the end of the year of assessment or accounting period in respect of which the deduction is claimed and shall be accompanied by a copy of the certification letter issued in accordance with rule 5.