

**THIRD SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 3,706 of 9th April, 2009

B. 09/09

BILL

FOR

AN ACT to amend, with retrospective effect, the Imports and Exports Act 1986 and regulations made under that Act in relation to the import duty payable on petrol, diesel and cigarettes.

ENACTED by the Legislature of Gibraltar.

Title and commencement.

1. This Act may be cited as the Imports and Exports (Amendment) Act 2009, and shall be deemed to take effect—

- (a) in the case of sections 2, 3 (other than subsections 3, 4 and 5) and 4, on 26 June 2007;
- (b) in the case of section 5, on 4 June 2008; and
- (c) in the case of section 3(3), (4) and (5), as provided for by that provision.

Amendment to the Imports and Exports Act 1986.

2. Section 64(d) of the Imports and Exports Act 1986 shall be amended by inserting after “outside Gibraltar” the words “, other than by ships of less than 250 Gross Registered Tons”.

Amendment to Import Duty (Franchise) Regulations.

3.(1) Schedule 1 of the Import Duty (Franchise) Regulations is amended in accordance with this section.

(2) In paragraph 13, after the words “aircraft or ships” add the words “(other than ships of less than 250 Gross Registered Tons)”.

(3) Subject to subsection (4) and (5) below, in paragraph 21 of Schedule 2 for “£2.20” substitute “£2.90”, and such change shall have effect from 1 July 2004 until 25 June 2007 inclusive.

(4) In paragraph 21 of Schedule 2, for “£2.90” substitute “£3.40”, and such change shall have effect from 26 June 2007 until 3 June 2008 inclusive.

(5) In paragraph 21 of Schedule 2, for “£3.40” substitute “£3.90”, and such change shall take effect on 4 June 2008.

Amendment of the Import Duty (Integrated Tariff) Regulations.

4.(1) The Import Duty (Integrated Tariff) Regulations are amended in accordance with this section.

(2) Subject to section 5(2) of this Act, in Section IV, Chapter 24, of Schedule 2 to the Regulations, in respect of the entry at 2402.20.00 for “Cigarettes containing tobacco”, in column 4, substitute “£2.90 per 200” with “£3.40 per 200”.

(3) Subject to section 5(3) of this Act, in Section V, Chapter 27, of Schedule 2 to the Regulations, in respect of the entry at 2710.00.02 for “Motor Spirit”, in column 4, substitute “14ppl” with “18ppl”.

Amendment of the Import Duty (Integrated Tariff) Regulations.

5.(1) The Import Duty (Integrated Tariff) Regulations are amended in accordance with this section.

(2) In Section IV, Chapter 24, of Schedule 2 to the Regulations, in respect of the entry at 2402.20.00 for “Cigarettes containing tobacco”, in column 4, substitute “£3.40 per 200” with “£3.90 per 200”.

(3) In Section V, Chapter 27, of Schedule 2 to the Regulations, in respect of the entry at 2710.00.02 for “Motor Spirit”, in column 4, substitute “18ppl” with “21ppl”.

(4) In Section V, Chapter 27, of Schedule 2 to the Regulations, in respect of the entry at 2710.00.04 for “Automotive gasoil”, in column 4, substitute “5.5ppl” with “7.5ppl”.

EXPLANATORY MEMORANDUM

The Bill implements the Budget Measures in relation to the import duties payable on petrol, diesel and cigarettes, with retrospective effect to the dates that these Budget Measures were announced in Parliament.

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