

**THIRD SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 4,018 of 1st August, 2013

B. 15/13

BILL

FOR

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

ENACTED by the Legislature of Gibraltar.

Title and commencement.

1. This Act may be cited as the Imports and Exports (Amendment) Act 2013 and shall be deemed to have come into operation on 24 June 2013.

Amendment to the Imports and Exports Act, 1986.

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

Amendment to Import Duty (Franchise) Regulations, 1993.

3.(1) The description as set out in Schedule 1 of the Import Duty (Franchise) Regulations, 1993 is amended in accordance with the provisions of this section.

(2) In paragraph 13, after the words “aircraft or ships” delete “(other than ships of less than 250 Gross Registered Tons) for the purpose of travelling outside Gibraltar”.

EXPLANATORY MEMORANDUM

The Bill implements the Budget Measures in relation to the import duty payable on marine fuel, with retrospective effect to the date that these Budget Measures were announced in Parliament.

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