

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 3,002 of 15th October, 1997

LEGAL NOTICE NO. 105 OF 1997

IMPORTS AND EXPORTS ORDINANCE, 1986

**IMPORT DUTY (FRANCHISE) (AMENDMENT) (NO.3)
REGULATIONS, 1997**

In exercise of the powers conferred on him by sections 12, 50, 66, 72, 74 and 129 of the Imports and Exports Ordinance, 1986, and of all other enabling powers, the Governor has made the following regulations -

Title and Commencement.

1(1) These regulations may be cited as the Import Duty (Franchise) (Amendment) (No. 3) Regulations, 1997.

(2) These regulations shall come into operation on 15th October, 1997.

Interpretation.

2.The Interpretation section of the Import Duty (Franchise) Regulations is amended by inserting an additional definition after "Integrated Tariff" as follows -

"new vehicle" means vehicles which have not previously been registered in Gibraltar or elsewhere."

Amendment to Schedule 1.

3(1). Schedule 1 of the Import Duty (Franchise) Regulations is amended in the column headed "Rate of Duty" as follows -

“1. Watches and clocks and component and fashioned parts thereof	Nil
2. Precious metals; precious and semi-precious stones; manufactured jewellery	Nil
3. Vehicles:	
(ii) purchased new in Gibraltar and registered in Gibraltar with a mark commencing with the letters GG under Regulation 20 of the Traffic (Licensing and Registration) Regulations	Nil
(iv) registered in Gibraltar with a mark commencing with the letter and numbers G47 under Regulation 21A of the Traffic (Licensing and Registration) Regulations.	Nil”
“17. Other dutiable goods not otherwise enumerated in this Schedule when exported on a commercial basis or in commercial quantities.	Nil”.

(2) Schedule 1 of the Import Duty (Franchise) Regulations is amended by repealing paragraph 3(v).

(3) Schedule 1 of the Import Duty (Franchise) Regulations is amended by inserting a new paragraph 18 as follows -

“18 Tobacco exported in bulk duly manifested	5% ad valorem”.
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Amendments to Schedule 2.

4(1) Paragraph 21 of Schedule 2 of the Import Duty (Franchise) Regulations is amended in the column headed "Rate of Duty" as follows -

“21. Cigarettes of the brand “CAMEL”, “MARLBORO” and “WINSTON”, “CHESTERFIELD”, “LUCKY STRIKE”, “L & M”, “SALEM”, “PHILIP MORRIS”, “KENT”, “MORE”, “KOOL” and other cigarettes the country of origin of which is the United States of America imported into Gibraltar	£2.48 per kilo plus £2.20 per 200 cigarettes”.
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(2) Schedule 2 of the Import Duty (Franchise) Regulations is amended by inserting the following new paragraphs -

“23. Motor vehicles imported by any person other than a licensed dealer and motor vehicles other than new vehicles whomsoever is importing:

(a) with an engine capacity not exceeding 1500cc	25%
(b) with an engine capacity exceeding 1500cc and not exceeding 2000cc	30%
(c) with an engine capacity over 2000cc	35%

24. Printed material not specifically printed for the purposes and use of a business carried on in or from within Gibraltar and for which there is no financial payment made	Nil”.
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Cancellation of Regulations.

5. These regulations replace the Import Duty (Franchise) (Amendment) (No.2) Regulations 1997 issued on the 9th October, 1997 which are hereby repealed.

Dated this 15th day of October, 1997.

By Command,

M J ROBINSON,

Deputy Governor.