

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 3562 of 27 October, 2006

LEGAL NOTICE NO. 118 OF 2006.

IMPORTS AND EXPORTS ORDINANCE, 1986

**IMPORT DUTY (FRANCHISE) (AMENDMENT)
REGULATIONS 2006**

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

Title and commencement.

1. These Regulations may be cited as the Import Duty (Franchise) (Amendment) Regulations 2006 and shall be deemed to have come into operation on 1 July 2006.

Amendment to the Import Duty (Franchise) Regulations, 1993.

2.(1) The Import Duty (Franchise) Regulations 1993 are amended in accordance with the provisions of this regulation.

(2) In Regulation 2 underneath the definition “filled” insert the new definition—

““government use” means for the exclusive use of the Government of Gibraltar, statutory authorities and statutory agencies;”.

(3) In Schedule 2 underneath paragraph 29 insert the following in their respective places—

“30. Goods vehicles purchased in Gibraltar from a local dealer as defined in the Traffic Ordinance 2005 exclusively for business or government use and being classified in Annex II to Council Directive 70/156/EEC under codes N1, 2 or 3.

Nil”.

Dated this 27th day of October, 2006.

By Command,
P. R. BARTON,
Deputy Governor.

EXPLANATORY MEMORANDUM

These Regulations as part of the budget abolishes import duty for goods vehicles purchased in Gibraltar from a local dealer.