

**SECOND SUPPLEMENT TO THE GIBRALTAR  
GAZETTE  
No. 3794 of 1 July, 2010**

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LEGAL NOTICE NO. 116 OF 2010.

**IMPORTS AND EXPORTS ACT 1986**

**IMPORT DUTY (FRANCHISE REGULATIONS) (AMENDMENT  
No.2) REGULATIONS 2010**

In exercise of the powers under sections 45 and 129 of the Imports and Exports Act 1986, the Government has made the following Regulations—

**Title and commencement.**

1. These Regulations may be cited as the Import Duty (Franchise Regulations) (Amendment No.2) Regulations 2010 and come into force on the 1 July 2010.

**Amendment to the Rate of Duty.**

2.(1) The rate of duty as set out in Schedule 2 of the Import Duty (Franchise) Regulations ('principal Regulations') is amended in accordance with the provisions of this regulation.

(2) For paragraph 23 of Schedule 2 substitute—

“23. Motor vehicles imported by private individuals:

- (a) Subject to paragraph (aa), with an engine capacity not exceeding 1500cc 25%
- (aa) In the case of a hybrid motor vehicle falling within (a) 12.5%
- (b) Subject to paragraph (bb), with an engine capacity exceeding 1500cc and not exceeding 2000cc 30%
- (bb) In the case of a hybrid motor vehicle falling within (b) 15%

(c) Subject to paragraph (cc), with an engine capacity over 2000cc 35%

(cc) In the case of a hybrid motor vehicle falling within (c) 17%

Private importation of motorcycles with an engine capacity not exceeding 50cc–

Where the motorcycle is 2 stroke 30%

Where the motorcycle is 4 stroke 12%

Private importation of motorcycles with an engine capacity over 50cc–

Where the motorcycle is 2 stroke 30%

Where the motorcycle is 4 stroke 30%”.

(3) After paragraph 30 of Schedule 2 insert–

“31. Motorcycles imported by a local dealer:

Importation of 2 stoke motorcycles 30%

32. Importation of hybrid motor vehicles by a local dealer:

(a) with an engine capacity not exceeding 1500cc 6.25%

(b) with an engine capacity exceeding 1500cc and not exceeding 2000cc 7.5%

(c) with an engine capacity over 2000cc 8.5%”.

Dated 1st July, 2010.

P R CARUANA,  
Chief Minister,  
for the Government.

