

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

LEGAL NOTICE NO. 119 OF 2010.

IMPORTS AND EXPORTS ACT 1986

**IMPORT DUTY (FRANCHISE) (AMENDMENT No.3)
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) (Amendment No.3) Regulations 2010 and come into force on the 1 July 2010.

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

2.(1) Schedule 2 of the Import Duty (Franchise) Regulations, 1993 is amended in accordance with the provisions of this regulation.

(2) In paragraph 23 for the introductory paragraph (as amended by LN. 116/2010) substitute—

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

(3) In paragraph 27 (importation by local dealers of motor vehicles previously registered and licensed in Gibraltar as self-drive hire vehicles)—

- (a) for “12.5%” in the entry relating to motor vehicles with an engine capacity not exceeding 1500cc substitute “15%”;
- (b) for “15%” in the entry relating to motor vehicles with an engine capacity exceeding 1500cc but not exceeding 2000cc substitute “18%”;

- (c) for “17.5%” in the entry relating to motor vehicles with an engine capacity exceeding 2000cc substitute “22%”.

Dated 1st July, 2010.

P R CARUANA,
Chief Minister,
for the Government.

