

**SECOND SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**  
No. 3940 of 9 July, 2012

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LEGAL NOTICE NO. 99 OF 2012.

**IMPORTS AND EXPORTS ACT 1986**

**IMPORT DUTY (FRANCHISE REGULATIONS) (AMENDMENT)  
REGULATIONS 2012**

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) Regulations 2012.

**Amendment to the Rate of Duty.**

2.(1) The rate of duty as set out in Schedule 2 of the Import Duty (Franchise) Regulations, 1993 ('principal Regulations') is amended in accordance with the provisions of this regulation.

(2) In paragraph 21 of Schedule 2 of the principal Regulations, the rate of duty shall, with effect from 9th July 2012, be as follows—

“£9.45 per 200 cigarettes”.

Dated 9th July, 2012.

F R PICARDO,  
Chief Minister,  
for the Government.