

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE
No. 4073 of 17 April, 2014**

LEGAL NOTICE NO. 50 OF 2014.

IMPORTS AND EXPORTS ACT 1986

**IMPORT DUTY (FRANCHISE REGULATIONS) (AMENDMENT)
REGULATIONS 2014**

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 2014 and come into operation on 17th April 2014.

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 be—

“£13.00 per 200 cigarettes”.

Dated 17th April, 2014.

F R PICARDO,
Chief Minister,
for the Government.