

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE
No. 4094 of 2 July, 2014**

LEGAL NOTICE NO. 110 OF 2014.

IMPORTS AND EXPORTS ACT 1986

**IMPORT DUTY (FRANCHISE REGULATIONS) (AMENDMENT
NO.3) 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.

1. These Regulations may be cited as the Import Duty (Franchise Regulations) (Amendment No.3) Regulations 2014.

Amendment to Regulations.

2. Schedule 2 to the Import Duty (Franchise) Regulations, 1993 is amended in accordance with the provisions of this regulation with effect from 30 June 2014 as follows—

(a) for the entry—

“35.	Importation of LED (light emitting diode) lamps and bulbs which use light emitting diodes instead of conventional filaments.”	Nil
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substitute

“35.	All LED lighting, including LED torches.	Nil”;
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(b) after the entry

“38.	Any one motor vehicle whomsoever is importing	Capped at £50,000”
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insert the following entries-

“39.	All appliances or white goods with a C or D rating.	12%
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- | | | |
|-----|---|--------------------|
| 40. | Single use plastic bags and
single use paper bags not
made from recycled paper.”. | 5 pence
per bag |
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Dated 2nd July, 2014.

F R PICARDO,
Chief Minister,
for the Government.

EXPLANATORY MEMORANDUM

These Regulations amend the duty payable certain items as announced by the Chief Minister in the 2014 budget.

