

**SECOND SUPPLEMENT TO THE GIBRALTAR  
GAZETTE  
No. 4179 of 29 June, 2015**

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LEGAL NOTICE NO. 97 OF 2015.

**IMPORTS AND EXPORTS ACT, 1986**

**IMPORT DUTY (FRANCHISE) (AMENDMENT) REGULATIONS  
2015**

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) Regulations 2015 and shall be deemed to have come into operation on the 22 June 2015.

**Amendment to Regulations.**

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

(2) In paragraph 23-

(a) in subparagraph (aa) for “12.5%” substitute “5%”;

(b) in subparagraph (bb) for “15%” substitute “5%”;

(c) in subparagraph (cc) for “17%” substitute “5%”;

(d) under the heading relating to private importation of motorcycles with an engine capacity not exceeding 50cc, in subparagraph (a), for “30%” substitute “50%”;

(e) under the heading relating to private importation of motorcycles with an engine capacity over 50cc, in subparagraph (a), for “30%” substitute “50%”.

(3) In paragraph 31 for “30%” substitute “50%”.

(4) In paragraph 32-

(a) in subparagraph (a) for “2%” substitute “0%”;

(b) in subparagraph (b) for “2%” substitute “0%”;

(c) in subparagraph (c) for “2%” substitute “0%”.

(5) For the entry—

“39.	All appliances or white goods with a C or D rating.”	12%
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substitute

“39.	All appliances or white goods with a “B, C or D” rating.”	12%
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(6) After the entry in paragraph 40 insert-

“41.	Hearing aids, walking aids, wheelchairs, glasses and frames for prescription spectacles, contact lenses and dentures for the elderly, disabled and infirm.”	Nil
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Dated 29th June, 2015.

F R PICARDO,  
Chief Minister,  
for the Government.