

SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 5131 GIBRALTAR Thursday 22nd February 2024

LEGAL NOTICE NO. 20 OF 2024

IMPORTS AND EXPORTS ACT, 1986

INTEGRATED TARIFF (AMENDMENT) REGULATIONS 2024

In exercise of the powers conferred upon it by sections 45 and 129 of the Imports and Exports Act, 1986, and all other enabling powers, the Government has made the following Regulations—

Title.

1. These Regulations may be cited as the Integrated Tariff (Amendment) Regulations 2024.

Commencement.

2. These Regulations come into operation on the day of publication.

Amendment of the Integrated Tariff Regulations 2017.

- 3.(1) The Integrated Tariff Regulations 2017 are amended in Schedule 4, paragraph 4 by substituting the existing entry with the following—

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4. (1) Subject to paragraph (2) below, after 4 years from the date of importation a vehicle ceases to be classified as a taxi under paragraph 23 of Schedule 3	
where powered solely by an internal combustion (spark or compression) ignition engine	£250
where electric motor used partially (hybrid) or solely for propulsion	Nil
(2) Within 4 years from the date of importation a vehicle ceases to be classified as a taxi under paragraph 23 of Schedule 3	The corresponding rate under Schedule 1 shall apply

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Dated: 22nd February 2024.

F R PICARDO,
Chief Minister,
For the Government.

EXPLANATORY MEMORANDUM

These Regulations amend the rates of duty on the sale of second hand taxis in the Integrated Tariff Regulations 2017.