

FIRST SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 5330

GIBRALTAR Thursday 23rd July 2026



I ASSENT,

LIEUTENANT GENERAL
SIR BEN BATHURST
KCVO CBE

GOVERNOR.

22nd July 2026.



GIBRALTAR

No. 21 of 2026

AN ACT to amend the Private Foundations Act 2017 to amend certain references to accounting standards.

ENACTED by the Legislature of Gibraltar.

Title.

1. This Act may be cited as the Private Foundations (Amendment) Act 2026.

Commencement.

2. This Act comes into operation on the day of publication.

Amendment of the Private Foundations Act 2017.

- 3.(1) The Private Foundations Act 2017 is amended in accordance with the provisions of this Act.

Amendment of Section 40.

4. Insert “or under accounting standards issued by the UK Financial Reporting Council” after “Companies Act 2014”.

Amendment of Section 41.

5. In subsection (1) insert “or under accounting standards issued by the UK Financial Reporting Council” after “Companies Act 2014”.

Passed by the Gibraltar Parliament on the 17th day of July 2026.

P A Borge McCarthy,
Clerk to the Parliament.