

SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 5330 GIBRALTAR Thursday 23rd July 2026

LEGAL NOTICE NO. 236 OF 2026

TOBACCO ACT, 1997

TOBACCO LICENSING (FORMS, FEES, ETC.) (AMENDMENT) (NO.2) REGULATIONS 2026

In exercise of the powers conferred upon him by section 24 of the Tobacco Act, 1997 the Chief Minister has made the following Regulations—

Title.

1. These Regulations may be cited as the Tobacco Licensing (Forms, Fees, Etc.) (Amendment) (No. 2) Regulations 2026.

Commencement.

2. These Regulations come into operation on 1 August 2026.

Amendment of the Tobacco Licensing (Forms, Fees, Etc.) Regulations 1997.

3.(1) The Tobacco Licensing (Forms, Fees, Etc.) Regulations 1997 are amended in accordance with this regulation.

(2) For regulation 7 substitute—

“Fees.

7.(1) The fees payable to the Government on an application for a wholesale or retail licence shall be—

(a)	an application by a members club for a retail licence	-	£124.00
(b)	any other application for a retail licence for single premises	-	£6,206.50
	supplement for each additional premises to which the licence relates	-	£6,206.50
(c)	an application for a wholesale licence for single premises	-	£24,823.50

supplement for each additional premises
to which the licence relates - £186.50

(d) an application for a wholesale licence
under section 6(2) of the Act by a ship
agent or ship Chandler - £12,411.00

(2) The fees payable to the Government in relation to the other matters provided for
by the Act shall be—

(a) application for an import permit - £1,241.50

(i)	supplement for the import of premium cigarettes to which the licence relates	£30 per 1000 cigarettes
(ii)	supplement for the import of mid-high cigarettes to which the licence relates	£7.50 per 1000 cigarettes
(iii)	supplement for the import of mid-ordinary cigarettes to which the licence relates	Nil
(iv)	supplement for the import of ordinary cigarettes to which the licence relates	Nil

(b) application for an export permit - £186.50

(c) application for a tobacco transportation
licence per vehicle - £310.00

(d) application for a tobacco products
manufacturing licence - £124,118.00

Provided that no fee shall be payable upon the application for a permit to import or
export tobacco in transit.

(3) The fees payable to the Government upon annual renewal of licences shall be—

(a) a members club retail licence - £30.50

(b) any other retail licence - £248.00

supplement for each additional premises
to which the licence relates - £6,206.50

(c) a wholesale licence - £12,411.00

supplement for each additional premises
to which the licence relates - £62.50

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| (d) | a wholesale licence under section 6(2)
of the Act by a ship agent or ship
chandler | - | £6,206.50 |
| (e) | a tobacco transportation licence
per vehicle | - | £310.00 |
| (f) | tobacco products manufacturing licence | - | £62,097.50”. |

Dated: 23rd July 2026.

F R PICARDO,
Chief Minister.

EXPLANATORY MEMORANDUM

These Regulations amend the fees in the Tobacco Licensing (Forms, Fees, Etc.) Regulations 1997 in line with the measures announced by the Chief Minister in his budget address in 2026.