

SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 5325 GIBRALTAR Monday 13th July 2026

LEGAL NOTICE NO. 177 OF 2026

TREATY ON GIBRALTAR AND THE EUROPEAN UNION ACT 2026

TGEU IMPLEMENTATION (MISCELLANEOUS AMENDMENTS) REGULATIONS 2026

In exercise of the powers conferred on the Government by section 13 of the Treaty on Gibraltar and the European Union Act 2026, and all other enabling powers, the Government has made these Regulations-

Title.

1. These Regulations may be cited as the TGEU Implementation (Miscellaneous Amendments) Regulations 2026.

Commencement.

2. These Regulations come into operation on Implementation Date.

Amendment of the TGEU Act 2026.

3.(1) The Treaty on Gibraltar and the European Union Act 2026 is amended as follows.

(2) In section 113-

- (a) in subsection (3) for “Annex 37” substitute “the TGEU”;
- (b) in subsection (4)(b) for “Annex 38” substitute “the TGEU”.

(3) In section 116(9)-

- (a) delete “in accordance with Article 256(5)”;
- (b) delete “, as laid down in Article 247(4),”.

(4) In section 118 for “Annex 39” substitute “the TGEU”.

(5) In section 119(1) for “Annex 39 (Protocol)” substitute “Protocol” and delete the end bracket at the end of that subsection.

(6) In sections 120 to 122 for “Annex 39” substitute “the Protocol” wherever it occurs.

(7) In section 138–

- (a) in subsection (1) for “Annexes 31 to 36” substitute “the SSC Protocol”;
- (b) in subsection (6) for “in Annexes 31 to 36” substitute “Annexes SSC-1 to SSC-5”.

(8) In Schedule 2–

- (a) in paragraph 1.(1)(c)-
 - (i) after “special” insert “fiscal or customs”; and
 - (ii) delete “(fiscal or customs procedures)”;
- (b) in the table in paragraph 3(2)-
 - (i) delete “(11)”, “(11a)”, “(23)”, “(24)”, “(25)”, “(28)”;
 - (ii) in the entry numbered "6" for “EU VAT Directive (26)” substitute “Council Directive 2006/112/EC”;
- (c) in the table in paragraph 3(3) delete “(1)”, “(2)”, “(3)”, “(4)”, “(6)”, “(10c)”;
- (d) in paragraph 4(b) for “No. 3” substitute “paragraph (c)”;
- (e) in paragraph 4, wherever it occurs,-
 - (i) for "No. 6" substitute “paragraph (f)”;
 - (ii) for “No. 2 and No. 3" in subparagraphs (d) and (e) substitute "paragraphs (b) and (c)”;
 - (iii) for “No.3" in subparagraph (b) substitute “paragraph (c)”;
 - (iv) for “No.5” substitute "paragraph (e)”;
 - (v) for “No.1” substitute “paragraph (a)”;
 - (vi) for “preceding numbers” substitute "paragraphs (a) to (e); and”;
- (f) in paragraph 5 for “1 000” substitute “550”;
- (g) in paragraph 7 for “Annex” substitute “Schedule”;
- (h) for the hyphens at the end of paragraphs 7, 8 and 9 substitute a full stop;
- (i) in paragraphs 8 and 9 for “paragraph 1” substitute “paragraph 6”;

- (j) in paragraph 10-
 - (i) for “Minimum level of taxation are as follows-“ substitute “Categories and minimum levels of taxation are as follows-“;
 - (ii) for “Table A- Minimum levels of taxation applicable to motor fuels” substitute “Table A- Categories of motor fuels and minimum levels”;
 - (iii) in Table B in paragraph (c) after “public works;” insert “and”;
- (k) in paragraph 12 for “paragraph 2” substitute “paragraph 15”;
- (l) in paragraph 19 delete “respectively” and before the full stop insert “, respectively”;
- (m) in paragraph 21 delete the “or” at the end of paragraph (a);
- (n) in paragraph 22(a) for “15%” substitute “5%”;
- (o) in paragraph 23-
 - (i) for “paragraphs 3 and 5” substitute “paragraphs 20 and 22”; and
 - (ii) for “It shall be determined” substitute “The weighted average retail selling price shall be determined”;
- (p) in paragraph 24 for “paragraphs 4 and 5” substitute “the third subparagraph of paragraph 21 and paragraph 22”.

Tobacco Products (Traceability and Security Features) Regulations 2026.

4.(1) The Tobacco Products (Traceability and Security Features) Regulations 2026 are amended in accordance with the provisions of this regulation.

(2) In regulation 4(4), in the newly inserted section 14ZE(3), in the definition of "Protocol" delete "Annex 39 of".

TGEU Implementation (Border Checks and Alerts) Regulations 2026.

5. The TGEU Implementation (Border Checks and Alerts) Regulations 2026 are amended in regulation 16(5)-

- (a) by inserting “or in P’s possession” after “search of P”; and
- (b) by inserting “or for reasons of the security of the facility or the safety of P or other persons”.

Dated: 13th July 2026.

F R PICARDO,
Chief Minister,
For the Government.

EXPLANATORY MEMORANDUM

These Regulations amend the Act following the scrubbing of the Agreement in respect of Gibraltar between the European Union and the European Atomic Energy Community and the United Kingdom of Great Britain and Northern Ireland, to more closely reflect its wording. It also amends two implementing regulations.