Subsidiary Legislation made under s.13.

TGEU Implementation (Special Customs Procedures Concerning Non-Union Goods) Regulations 2026

LN.2026/185

Commencement **15.7.2026**

ARRANGEMENT OF REGULATIONS

Regulation

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In exercise of the powers conferred on the Government by section 13 of the Treaty on Gibraltar and the European Union Act 2026, and for the purposes of implementing Annex 21 of the Agreement entered into between the European Union and the European Atomic Energy Community on the one part and the United Kingdom of Great Britain and Northern Ireland in respect of Gibraltar of the other part, and for connected purposes, the Government has made these Regulations—

Title.

1. These Regulations may be cited as the TGEU Implementation (Special Customs Procedures Concerning Non-Union Goods) Regulations 2026.

Commencement.

2. These Regulations come into operation on the Implementation Date.

Interpretation.

3. In these Regulations unless otherwise stated, expressions used have the same meaning as in the Treaty on Gibraltar and the European Union Act 2026, including in particular those in Part 6 (Arrangements on customs, indirect taxation and trade related issues) and corresponding Annexes.

"Annex 21" refers to Annex 21 of the TGEU;

"business licence" means a business licence issued under section 26 of the Fair Trading Act 2023;

"customs legislation" means any laws and regulations applicable by the competent authorities of Gibraltar concerning the importation, exportation, and transit or circulation of goods, and their placing under any customs regime or procedure, including the measures of prohibitions, restrictions, and other similar controls respecting the movement of goods;

"economic operator" means any person who, in the course of their business, is involved in activities covered by customs legislation;

"the Treaty on Gibraltar and the European Union" (or "TGEU") has the meaning given by section 5 of the Treaty on Gibraltar and the European Union Act 2026;

"Union goods" has the meaning given by Regulation 3 of the TGEU Implementation (Special Customs Procedures Concerning Union Goods) Regulations;

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"non-Union goods" means goods which are not Union goods.

Business licence requirement for the placement of non-Union goods, or non-Union goods and Union goods, in special customs procedures.

4.(1) An economic operator carrying out an activity in Gibraltar connected to an authorisation issued for the placing of non-Union goods, or non-Union goods and Union goods, in a customs warehousing, inward processing or temporary admission procedure under Article 1(1) of Annex 21 shall be required to have a business licence.

(2) Any conditions prescribed in the authorisation referred to in subregulation (1) shall be imposed on the business licence pursuant to which the economic operator is carrying out the activity referred to in subregulation (1).

(3) The provisions of the Fair Trading Act 2023 shall apply with respect to economic operators carrying out an activity referred to in subsection (1) without a business licence or in breach of any conditions stipulated in a business licence including those imposed under subregulation (2).

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