

SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 5326 GIBRALTAR Tuesday 14th July 2026

LEGAL NOTICE NO. 204 OF 2026

TREATY ON GIBRALTAR AND EUROPEAN UNION ACT 2026

TGEU IMPLEMENTATION (AMENDMENT OF ACT) (No.2) 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, and for the purposes of implementing the Agreement in respect of Gibraltar 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, the Government has made these Regulations—

Title.

1. These Regulations may be cited as the TGEU Implementation (Amendment of Act) (No.2) Regulations 2026.

Commencement.

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

Amendment of the TGEU Act 2026.

3. In Schedule 2, Part 3, after paragraph 21 insert—

“21A. For the purposes of paragraph 21, the amount of the specific excise duty shall be £121 per 1000 cigarettes.”.

Dated: 14th July 2026.

FR PICARDO,
Chief Minister,
For the Government.

EXPLANATORY MEMORANDUM

These Regulations amend Schedule 2 of the Act to give effect to 2026 budget measures.