

IMPORT DUTY (FRANCHISE) REGULATIONS, 1993Subsidiary
1993/018

Regulations made under ss. 12, 66, 72, 74, 50 and 129.

IMPORT DUTY (FRANCHISE) REGULATIONS, 1993**(LN. 1993/018)****1.3.1993**

	Amending enactments	Relevant current provisions	Commencement date
LN.	1993/101	Sch.1	24.5.1993
	1994/108	Sch.2	3.10.1994
	1995/111	Sch.1 and 2	5.8.1995
	1995/123	Sch.2	8.9.1995
	1995/136	Sch.2	14.11.1995
	1997/036	Sch.2	10.4.1997
	1997/098	Sch.1 and 2	7.10.1997
	1997/100	Sch.1 and 2	9.10.1997
	1997/105	r.2, Sch.1 and 2	15.10.1997
	1997/134	Sch.1	15.10.1997
	1999/051	Sch.2	1.4.1997
	1999/061	–	1.4.1997
	1999/074	Sch.2	1.6.1999
	1999/117	–	1.4.1997
	1999/118	–	1.4.1997
	2000/043	Sch.2	1.6.2000
	2001/002	Sch.2	1.1.2001
	2001/004	–	1.1.2001
	2003/053	Sch.2	8.5.2003
	2006/118	r.2 & Sch.2	1.7.2006
Act.	2007-17	Sch.2	14.6.2007
LN.	2009/025	Sch.2	18.4.2009
Act.	2009-26	Sch.2 para.21	1.7.2007
	“	Sch.2 para.21	26.6.2007
	“	Sch.2 para.21	4.6.2008
	“	Sch.1 para.13	26.6.2009
LN.	2010/076	Sch.2 para.21	28.4.2010
	2010/116	Sch.2 paras.23, 31 & 32	1.7.2010
	2010/119	Sch.2 paras.23 & 27	1.7.2010
	2010/177	Sch.2 para.21	10.12.2010

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2011/103	Sch.2 para.21	4.7.2011
2012/099	Sch.2 para.21	9.7.2012
2012/111	Sch.2 para.18, 19, 32 & 34	9.7.2012
2012/121	Sch. 2 para 35	6.9.2012
2013/072	Sch. 2	1.5.2013
2013/089	Sch. 2	24.6.2013
2013/114	Sch. 2	24.6.2013
Act. 2013-19	Sch. 1	24.6.2013
LN. 2013/171	Sch. 2	2.12.2013
2014/021	Sch. 2	28.2.2014
2014/050	Sch. 2	17.4.2014
2014/110	Sch. 2	30.6.2014
2014/137	Sch. 2	24.7.2014
2015/097	Sch. 2	22.6.2015
2015/131	Sch. 2	13.8.2015
2016/151	Sch. 2	5.7.2016
2017/131	Sch. 2	26.6.2017

EU Legislation/International Agreements involved:

Directive 70/156/EEC

Directive 92/106/EEC

ARRANGEMENT OF REGULATIONS.

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Title and commencement.

1. These Regulations may be cited as the Import Duty (Franchise) Regulations, 1993 and shall come into effect on the day appointed by the Governor to bring into effect sections 14 and 15 of the Imports and Exports (Amendment) Act, 1991.

Interpretation.

2. In these Regulations, unless the context otherwise requires—

“about to leave Gibraltar” means the time when the goods intended to be exported are loaded into the ship, aircraft or vehicle which is to be used for the transportation of goods to a destination outside Gibraltar;

“approved place” means a place approved by the Collector of Customs for the purpose of storage or retention of goods to which these Regulations apply;

“commercial quantities” in relation to any goods imported or exported by any person means any quantity that is—

- (a) in fact, intended for resale or to be disposed of for profit or gain, to a person other than the importer or exporter; and
- (b) such, having regard to the usual and reasonable needs of persons of the same class as the importer or exporter, as to be indicative that the goods are intended to be resold or otherwise disposed of for profit or gain, to a person other than the importer or exporter, and not be retained or used by the importer or exporter himself, but does not include in any case, any quantity of goods that the importer or exporter proves are not imported or exported for the purposes of resale and are not otherwise intended to be disposed of for profit or gain to a person other than the importer or exporter;

“crew” in relation to a ship or aircraft, means all persons actually employed in the working or service of the ship or aircraft and includes the master of the ship or commander of the aircraft;

“filled” as applied to packing, means used in conjunction with other goods;

“government use” means for the exclusive use of the Government of Gibraltar, statutory authorities and statutory agencies;

“Integrated Tariff” has the meaning given to it in the Import Duty (Integrated Tariff) Regulations, 1992;

“new vehicle” means vehicles which have not previously been registered in Gibraltar or elsewhere;

“packings” includes all articles used or to be used as packing in the state in which they are imported and in particular, but without prejudice to the generality of the foregoing, includes—

- (a) holders used or to be used as external or internal coverings for goods; and
- (b) holders on which goods are, or are to be rolled, wound or attached,

but excludes packing materials such as straw, paper, glasswool and shavings when imported in bulk and includes transport equipment and in particular, containers as defined in Article 1(b) of the Customs Convention on Containers done at Geneva on the 18th day of May 1956;

“personal effects” in relation to a person entering Gibraltar, means all clothing and other articles new or used which a tourist may personally and reasonably require taking into consideration all the circumstances of his visit;

“temporary importation period” in relation to goods imported by a temporary visitor means a period which begins when the goods are imported into Gibraltar and ends either—

- (a) on the date of the departure of the temporary visitor from Gibraltar; or
- (b) on such date as, in the twelve months immediately preceding the departure of the temporary visitor, he has had the goods in Gibraltar for a period of or periods together amounting to six months,

whichever is the earlier date:

Provided that the Collector may extend the temporary importation period subject to such conditions as he may think fit and where he is satisfied, on application by the temporary visitor to whom leave was afforded, that reasonable grounds for such extension exist;

“temporary visitor” means a person normally resident outside Gibraltar who, at the time of his entry into Gibraltar, intends to remain temporarily without becoming normally resident in Gibraltar.

Application.

3. These Regulations shall apply to goods—

- (a) specified in Schedule 1 which on importation, are stored or retained in a place approved by the Collector of Customs:

Provided that the importer shall have complied with the conditions imposed by the Collector of Customs in respect of the importation, security and removal from such approved place of such goods and in respect of bonds or securities in respect of duties which are or may be payable;

- (b) specified in Schedule 2 on importation into Gibraltar.

Rates of duty.

4. The rates of duty set out in Schedules 1 and 2 shall apply in respect of the goods specified therein in lieu of those rates of duty in respect of goods of those descriptions specified in the Integrated Tariff.

Goods removed from an approved place.

5. Duty at the rate specified in Schedule 1 in respect of the goods specified in that Schedule, shall be payable when the goods leave the approved place and either—

- (a) the Collector of Customs is satisfied that the goods have been loaded on to a ship, aircraft or vehicle for export from Gibraltar:

Provided that—

- (i) the rate of duty provided for in the Integrated Tariff shall be due and paid on any goods which are removed for export and are not so exported unless the Collector shall, in his discretion, have determined otherwise;
- (ii) duty paid at the rate specified in Schedule 1 may, at the discretion of the Collector of Customs, be refunded if those goods, after exportation, are returned to the

approved place within 24 hours of the time of exportation; or

- (b) when the goods are transferred to premises designated under section 73.

Goods imported in the economical and social interest of Gibraltar.

6. (1) The Minister for Trade and Industry may, in his absolute discretion, issue a certificate in respect of goods which are imported into Gibraltar exclusively for use in a project, development or activity which he has determined to be in the economic and social interest of Gibraltar.

(2) A certificate issued in accordance with subregulation (1), shall specify—

- (a) the date on which the certificate shall be operative;
- (b) the date on which the certificate shall cease to be operative:

Provided that the certificate may specify the completion or termination, as the case may be, of the project, development or activity as the date on which the certificate shall cease to be operative;

- (c) the category or categories of goods in respect of which the certificate is issued:

Provided that the certificate may specify that in relation to a project, development or activity the certificate applies to all goods which the Collector of Customs is satisfied are imported exclusively for the purpose of that project, development or activity;

- (d) whether or not the proviso to subsection (1) of section 58 of the Act applies to the goods.

(3) A certificate issued under this regulation—

- (a) may specify as the date on which it becomes or ceases to be operative, the date before the date on which such certificate has been issued;
- (b) may apply to goods temporarily imported into Gibraltar exclusively for the purposes of a project, development or activity falling within subregulation (1) in which case, the

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certificate may make provision for the collector to require a deposit of money or other security until, and when he is satisfied that the goods temporarily imported have either—

- (i) left Gibraltar; or
- (ii) are being used on some other project, development or activity in respect of which a certificate has been issued under subregulation (1) and approval therefor has been given in writing by the Collector.

Duty payable and goods liable to forfeiture.

7. Goods imported into Gibraltar and subject to the rates of duty specified in Schedule 2, shall become subject to the duty provided for in the Integrated Tariff in respect of those goods and liable to forfeiture if the Collector is satisfied that they have been used other than in accordance with the provisions specified in respect of those goods in that Schedule.

Revocations.

8. The Regulations listed below are hereby revoked—

- (a) Export of Duty Free Goods (Fees) Regulations 1990;
- (b) Import Duty Drawback Regulations 1987;
- (c) Import Duty (Lower Rates) Regulations 1987;
- (d) Imports (Exemption from Duty on Packings) Order 1987;
- (e) Import Duty (Exemptions) Regulations 1987;
- (f) Temporary Importation Regulations 1987.

SCHEDULE 1

Regulation 4

<i>Description</i>	<i>Rate of Duty</i>
1. Watches and clocks and component and fashioned parts thereof	Nil
2. Precious metals; precious and semi-precious stones; manufactured jewellery	Nil
3. Vehicles:	
(i) imported into Gibraltar not having been previously registered in Gibraltar or elsewhere and exported unregistered from Gibraltar	Nil
(ii) purchased new in Gibraltar and registered in Gibraltar with a mark commencing with the letters GG under regulation 20 of the Traffic (Licensing and Registration) Regulations	Nil
(iii) registered in Gibraltar with a mark commencing with the letters GG under Regulation 21 of the Traffic (Licensing and Registration) Regulations	Nil
(iv) registered in Gibraltar with a mark commencing with the letter and numbers G47 under Regulation 21A of the Traffic (Licensing and Registration) Regulations	Nil
4. Materials, components or other goods imported for manufacture, assembly or processing in Gibraltar and are used for the purpose of setting up an industrial activity in respect of which the Minister for Trade and Industry has issued a certificate	Nil

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5. Machinery or equipment fitted in Gibraltar in ships of not less than 500 gross registered tons material used for ship repairing, overhauled industrial plant, accessories, and spare parts thereof Nil
6. Dutiable goods on which duty has not been paid transferred from an approved place to premises designated under section 73
- (a) for each litre of spirituous liqueur 35p
 - (b) for each litre of wine 7p
 - (c) for each carton of 200 cigarettes 65p
 - (d) for every 100 cigarillos or whiffs 45p
 - (e) for every 50 cigars 45p
 - (f) for every 250 grammes of tobacco 45p
7. Dutiable goods on which duty has not been paid which supplied either
- (i) to a ship about to leave Gibraltar,
or
 - (ii) exported from Gibraltar overland
or
 - (iii) exported from Gibraltar by air
- (a) for each litre of spirituous liqueur 35p
 - (b) for each carton of 200 cigarettes £1.20
 - (c) wines, cigarillos/
whiffs cigars and tobacco Nil
8. Dutiable goods on which duty has not been paid exported manifested by land sea or air to satisfy an order placed outside Gibraltar, or for

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personal use of those sailing on the ship to which they are supplied	for each carton of 200 cigarettes 30p
9. Dutiable goods on which duty has not been paid delivered to a person about to leave Gibraltar by ship	<p>(a) for each litre of spirituous liqueur 35p</p> <p>(b) for each litre of wine 7p</p> <p>(c) for each carton of 200 cigarettes 45p</p> <p>(d) for every 100 cigarillos or whiffs 45p</p> <p>(e) for every 50 cigars 45p</p> <p>(f) for every 250 grammes of tobacco 45p</p>
10. Dutiable goods in commercial quantities on which duty has not been paid exported manifested and where a Landing Certificate signed by the competent authority at the place of import is produced to the Collector of Customs	Nil
11. Dutiable goods on which duty has not been paid exported to a ship which is over 1500 gross tons	Nil
12. Dutiable goods on which duty has not been paid supplied to an authorised passenger-carrying ferry or scheduled aircraft for consumption on that ship or aircraft or by way of retail sale to a bona fide passenger on the ship or aircraft	Nil
13. Aircraft, engines, spare parts and equipment carried and exclusively used on aircraft, fuel and oil carried and used on aircraft,	

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and fuel and oil taken on board in Gibraltar by aircraft or ships	Nil
14. Dutiable goods on which duty has not been paid and which are exported in commercial quantities as approved by the Collector of Customs from the processing zone approved for this purpose	Nil
15. Dutiable goods on which duty has not been paid supplied to the premises at the Civil Air Terminal and the duty free shop at the Passenger Wharf at Waterport specified in the Duty Free Premises Order, 1987	Nil
16. Motor spirits exported in commercial quantities as approved by the Collector of Customs from an approved place	Nil
17. Other dutiable goods not otherwise enumerated in this Schedule when exported on a commercial basis or in commercial quantities	Nil
18. Tobacco exported in bulk duly manifested irrespective from which Private Bonded Store or Processing Zone it has been delivered from	5% ad valorem

Goods imported into Gibraltar subject to rates of duty other than those in the Integrated Tariff.

<i>Description</i>	<i>Rate of Duty</i>
<p>1. Packing and all other items used or to be used as packing for the re-export trade provided that—</p> <p>(a) they are such as to be identifiable on exportation; and</p> <p>(b) if imported filled, they are declared on importation as being for exportation empty or filled; or</p> <p>(c) if imported empty, they are declared on importation as being for exportation filled; and</p> <p>(d) they are re-exported within such period as the Collector may have determined:</p> <p style="padding-left: 40px;">Provided where packings temporarily imported cannot be exported as a result of a seizure, other than a seizure made at pursuit of a private person, the requirement of exportation shall be suspended for the duration of the seizure;</p> <p>(f) nothing in this Schedule shall preclude the application of restrictions and controls imposed under legislation relating to public security, hygiene or public health or for veterinary or phythopathological considerations</p>	Nil
2. Goods imported for transit or transshipment	Nil
3. Samples of dutiable goods imported and declared to be imported solely for advertising some products or service and which the Collector is satisfied have no commercial value other than for advertising	

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purposes

Nil

4. Goods otherwise enumerated, imported by or on behalf of any person who satisfies the Collector that such goods are required for the purpose of carrying out any contract or undertaking for the benefit or on behalf of the North Atlantic Treaty Organisation

Nil

5. Goods otherwise enumerated, imported by a Consular Officer or on behalf of a Consular Officer or a Diplomat or a Diplomatic or Consular Clerk of a Foreign State for his personal use or for the use of his family or servants:

Provided that the provision shall apply only to those Consular Officers and Diplomatic and Consular Clerks who are—

- (a) nationals of the State they represent;
- (b) permanent and pensionable employees of the State they represent;
- (c) not engaged in any private occupation for gain; and
- (d) representing a state which grants like privileges to United Kingdom Consular Officers and Consular and Diplomatic Clerks

6. Products imported by or on behalf of a charity or cause approved in writing for the purpose by the Collector and any components of any such articles imported specifically for the purpose of the manufacture or production in Gibraltar of any such article or part thereof

7. Awards recognising distinction

8. Goods imported by or on behalf of a blind or otherwise handicapped person and specially designed for the educational, scientific or cultural advancement of such a person

9. Dutiable goods imported into Gibraltar by a

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contractor or sub-contractor for the purpose of a contract awarded by the Crown

10. Goods in respect of which a certificate has been issued under regulation 6 provided that the Collector is satisfied that the quantity of the goods is reasonable for the purposes of the project, development or activity in respect of which the certificate has been issued and, in the case of goods temporarily imported, any deposit or money or other security required by the Collector, has been made

11. Goods imported by a person entering Gibraltar if—

- (a) he is a resident outside Gibraltar for the previous five years or for such lesser period as the Collector may, in his absolute discretion, allow;
- (b) the goods are intended solely for his personal use or for that of his dependants;
- (c) the goods have been both owned and used by him outside Gibraltar; and
- (d) the goods are on importation, declared to a Customs Officer:

Provided that in this item, “goods” shall not include motor vehicles, ships or goods of a kind specified in the Note to paragraph 13 of this Schedule

12. Goods imported by a member of a visiting force of the North Atlantic Treaty Organisation if—

- (a) the goods are intended solely for his personal use and for that of his dependants; and
- (b) the goods are, on importation, declared to a Customs Officer

13. Articles of the kind and in the quantities specified in the Note to this paragraph, carried by or with a person entering Gibraltar as part of his personal effects provided that—

- (a) he has not been in Gibraltar during the period of 24 hours immediately preceding the time of the entry; and
- (b) intends to remain in Gibraltar for at least 24 hours immediately following the time of the entry;
- (c) is not a person who regularly enters or returns to Gibraltar which expression includes a person who enters or returns to Gibraltar more than once in any calendar month;
- (d) is not a person who enters Gibraltar as a member of the paid crew of a ship or aircraft unless he either pays off from that ship or aircraft or proceeds on leave for a period of more than 5 days;
- (e) is not a person under the age of 17 years in respect of tobacco products or alcoholic beverages

NOTE:

1. Tobacco Products- 200 cigarettes or 100 cigarillos (cigars with a maximum weight of 3 grammes each) or 50 cigars or 250 grammes of smoking tobacco.
2. Alcoholic Beverages – one standard bottle (0.70 to 1 litre) of distilled beverages and spirits of an alcoholic strength exceeding 22% or a total of 2 litres of distilled beverages, spirits, aperitifs, sparkling wines and fortified wines with a wine or alcoholic base or an alcoholic strength not exceeding 22 degrees and also in either case, distilled wines to a total of 2 litres.
3. Perfume – 50 grammes (60 cc. or 2 fl. ozs).
4. Toilet water – 250 c.c. or 9 fl. ozs.
5. Other articles – articles of any description to a total value not exceeding £32.

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In the case of a person who resides elsewhere than in the United Kingdom of Great Britain and Northern Ireland or Europe, the release for tobacco products shall be double to those specified under item 1.

*Description**Rate of Duty*

14. Goods imported by or supplied to any public statutory authority exclusively for the purpose of a public utility undertaking or imported by or supplied to Gibtel Limited exclusively for the purpose of transmitting or receiving telegraphic messages

Nil

15. Goods imported for the monitoring of foreign exchange and money market rates where the Financial Secretary is satisfied that the goods comprise equipment that is to be used exclusively in connection with the transmission or receipt of messages in the course of carrying out such monitoring

Nil

16. A vehicle, including the component parts, normal accessories and equipment imported with it and the lubricants and fuel contained in the standard tanks fitted by the manufacturer to a vehicle of that type and including wireless apparatus installed in that vehicle such as to be a permanent fixture thereof but not a vehicle which by its type of construction or equipment, is designed for and capable of transporting more than nine persons including the driver or goods or any special purpose vehicle or mobile workshop imported into Gibraltar by a temporary visitor:

Provided that the vehicle—

- (a) is intended to be used and is used only by the temporary visitor for his private use and is not—
 - (i) used for the conveyance of passengers for hire or reward between two points within Gibraltar or the industrial or commercial transportation of goods between two such points:

Provided that the transportation by a

sales representative of the sample, hand books and tools necessary for the exercise of his occupation, shall not be treated as industrial or commercial transportation;

- (ii) used in the course of an activity carried on for consideration or financial gain;
 - (iii) lent, hired out or otherwise disposed of whilst in Gibraltar;
- (b) is intended to be exported and is so exported from Gibraltar within the temporary importation period:

Provided that where the vehicle is the subject of a hire contract which ends before the expiry of the temporary importation period, the Collector may authorise a registering of the vehicle with a view to its exportation within five days and on condition that it will not be re-imported into Gibraltar

17. A vehicle imported into Gibraltar across the land frontier with the Kingdom of Spain by a temporary visitor normally resident in the Kingdom of Spain whose occupation requires him to travel regularly between his home and place of work situated in Gibraltar:

Provided that the vehicle—

- (a) is intended to be used and is used by the temporary visitor only for the outward and return journeys between his home and place of work and is not used in Gibraltar for the conveyance of passengers for hire or reward between two points within Gibraltar or the industrial or commercial transportation of goods between two such points:

Provided that the transportation by a sales representative of the samples, handbooks and tools necessary for the exercise of his occupation, shall not be treated as industrial or commercial transportation;

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- (b) is not let, hired out or otherwise disposed of whilst in Gibraltar;
- (c) is intended to be exported and is so exported from Gibraltar on the departure therefrom by the temporary visitor, unless in any particular case, the Collector shall have otherwise allowed; and
- (d) has borne in his country of origin or expectation, the customs or other duties and taxes to which vehicles of that class or description are normally liable and has not, by reason of its exportation been subject to any exemption from or refund of, such duties and taxes or any turnover tax, excise duty or other consumption tax

18. A vehicle imported into Gibraltar by a person who satisfies and continues to satisfy the Collector that—

- (a) he or she is a serving and uniformed member of one of Her Majesty's Forces posted from overseas for service in Gibraltar or the spouse of such a member; or
- (b) he or she is an officer serving in Gibraltar and recruited by, or on behalf of, the Government of Gibraltar from outside Gibraltar on contract terms approved by the Government of Gibraltar; and
- (c) at the date of his or her first arrival in Gibraltar, the vehicle had been his or her property for a period of not less than six months preceding such date:

Provided that the Collector may, if he is satisfied that the vehicle had been driven for at least 2,500 miles whilst in the ownership of such person, reduce such period of six months to a period of not less than three months; and

- (d) neither he or she or his or her spouse owns

any other vehicle in Gibraltar which had been imported under the provisions of this paragraph and on which duty had not been paid; and

- (e) the conditions of this paragraph and such other conditions as may be imposed by the Collector have and are being complied with:

Provided that—

- (i) at the time of importation, the motor vehicle is produced to a Customs Officer for examination and such sum of money or other security as the officer may require to secure the duty otherwise payable and compliance with these Regulations is deposited and such additional information relating to the vehicle and the circumstances of its importation and its intended use as the officer may require is provided;
- (ii) whilst in Gibraltar the vehicle—
- (aa) shall not be used for any industrial or commercial purpose either with or without remuneration;
- (bb) save as the Collector may allow, shall be operated and used only by the importer or some other person accompanying him or her or expressly authorised in writing by him or her to operate and use the vehicle and shall not be operated or used by or in the service of any other person;
- (cc) shall not except with the prior consent of the Collector who may in his absolute discretion, give or refuse such consent and attach such conditions as he may think fit to any such consent given, be

lent, sold, pledged, hired, given away or otherwise disposed of;

- (iii) shall be re-exported from Gibraltar–
- (aa) before the expiration of three years from the date of importation; or
 - (bb) if the importer is a member of one of Her Majesty's Forces, on his or her being posted to duty elsewhere than in Gibraltar; or
 - (cc) if the importer is the spouse of a member of one of Her Majesty's Forces on the member being posted to duty elsewhere than in Gibraltar; or
 - (dd) on the importer or the spouse of the importer, as the case may be, ceasing to be an officer serving in Gibraltar under a technical co-operation agreement,

whichever is the earlier or within such further period as the Collector may in special circumstances allow and on production of the vehicle and the relevant import documents to the Customs Officer together with such additional information and such declarations relating to the vehicle and the circumstances of its use in Gibraltar as the officer may require

Nil

19. A small ship, being a ship of less than 18 metres in length, imported into Gibraltar by a person who is not normally resident in Gibraltar and who at the time of importation–

- (a) produces the ship to a Customs Officer for examination;
- (b) if the Collector so requires either–
 - (i) satisfies the officer that security for

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payment of the duty payable under the Integrated Tariff and for compliance with these Regulations has been given; or

- (ii) deposits in accordance with the officer's directions, such sum of money or other security as the officer may require to secure that duty and compliance with these Regulations; and
- (c) gives such additional information relating to the ship the circumstances of its importation and the intended use of it as the officer may require;
- (d) does not permit the ship to be operated or used by any other person other than a person not normally resident in Gibraltar accompanying him or expressly authorised in writing by him to operate and use the ship;
- (e) does not use or permit the ship to be used for any industrial or commercial purpose either with or without remuneration or by or in the service of a company or firm the head office of which is in Gibraltar or for the transport of persons or goods for remuneration;
- (f) does not lend, sell, pledge, hire, give away or exchange or otherwise dispose of such ship
20. A vehicle purchased new in Gibraltar from a local dealer and licensed and registered as a self-drive vehicle, not having been previously registered in Gibraltar or elsewhere Nil
- 20A. A vehicle imported into Gibraltar not more than 4 years old as from the date of first registration and licensed and registered as a taxi Nil
22. Commercial vehicles including trailers, certified by the Traffic Commission as the property of a company holding a Road Haulage Operator's Licence, issued under section 76A of the Traffic Act, and operating solely outside of Gibraltar Free

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23. Motor vehicles imported by any person other than a licensed dealer and motor vehicles other than new vehicles whomsoever is importing:

- | | | |
|------|--|-----|
| (a) | Subject to paragraph (aa), with an engine capacity not exceeding 1500cc | 25% |
| (aa) | In the case of a hybrid motor vehicle falling within (a) | 5% |
| (b) | Subject to paragraph (bb), with an engine capacity exceeding 1500cc and not exceeding 2000cc | 30% |
| (bb) | In the case of a hybrid motor vehicle falling within (b) | 5% |
| (c) | Subject to paragraph (cc), with an engine capacity over 2000cc | 35% |
| (cc) | In the case of a hybrid motor vehicle falling within (c) | 5% |

Private importation of motorcycles with an engine capacity not exceeding 50cc–

- | | | |
|-----|----------------------------------|-----|
| (a) | Where the motorcycle is 2 stroke | 50% |
| (b) | Where the motorcycle is 4 stroke | 12% |

Private importation of motorcycles with an engine capacity over 50cc–

- | | | |
|-----|----------------------------------|-----|
| (a) | Where the motorcycle is 2 stroke | 50% |
| (b) | Where the motorcycle is 4 stroke | 30% |

24.	Printed material not specifically printed for the purposes and use of a business carried on in or from within Gibraltar and for which there is no financial payment made	Nil
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26.	Private importations of furniture and furnishings, domestic appliances (commonly known as white goods)	12%
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27.	A motor vehicle imported into Gibraltar by a local dealer and previously registered and licensed in Gibraltar as a self-drive hire vehicle, as follows–	
	motor vehicles with an engine capacity not exceeding 1500cc	15%
	motor vehicles with an engine capacity exceeding 1500cc but not exceeding 2000cc	18%
	motor vehicles with an engine capacity exceeding 2000cc	22%
28.	For the period 1 January 2001 until 31 January 2001, goods and vehicles imported exclusively in connection with a trade	0%
29.	Foreign goods vehicles engaged in combined transport operation under the Transport (Combined Operations) Regulations 2003.	Nil
30.	Goods vehicles purchased in Gibraltar from a local dealer as defined in the Traffic Act 2005 exclusively for business or government use and being classified in Annex II to Council Directive 70/156/EEC under codes N1, 2 or 3.	Nil
31.	Motorcycles imported by a local dealer:	
	Importation of 2 stoke motorcycles	50%
32.	Importation of hybrid motor vehicles by a local dealer:	
	(a) with an engine capacity not exceeding 1500cc	0%
	(b) with an engine capacity exceeding 1500cc and not exceeding 2000cc	0%
	(c) with an engine capacity over 2000cc	0%
33.	Equipment for the production of sound or video recordings in the music, television or cinema industry.	0%

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34.	Recycled or approved environmentally or eco paper (paper from renewable forests) and stationery made predominantly from recycled materials.	0%
35.	All LED lighting, including LED torches.	Nil
36.	All educational items, including Pens, Pencils, Crayons and Students' Paints	Nil
37.	Marine fuels	Nil
38.	Any one motor vehicle whomsoever is importing	Capped at £25,000
39.	All appliances or white goods with a B, C or D rating.	12%
40.	Single use carrier bags not made from recycled material.	10 pence per bag
41.	Hearing aids, walking aids, wheelchairs and dentures for the elderly, disabled and infirm.	Nil
42.	Electronic equipment and spare parts for use exclusively on vessels.	Nil
43.	Sports or dance apparel by or for a sporting or dance association	Nil
44.	Indoor sporting equipment	Nil