

# THIRD SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 4880 GIBRALTAR Monday 26th July 2021

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B. 13/21

## BILL

FOR

**AN ACT** to amend the Imports and Exports Act, 1986 and the Integrated Tariff Regulations 2017

**ENACTED** by the Legislature of Gibraltar.

**Title.**

1. This Act may be cited as the Imports and Exports (Miscellaneous Amendment) Act 2021.

**Commencement.**

2. This Act shall be deemed to have come into operation on 20 July 2021.

**Amendments to Imports and Exports Act, 1986.**

3.(1) The Imports and Exports Act, 1986 is amended in accordance with the provisions of this section.

(2) In section 2-

(a) in the definition of “ship” after “hovercraft” insert “and a vessel”;

(b) in the definition of “vehicle” substitute the “.” with a “;” ; and

(c) after the definition of “vehicle” insert-

““vessel” includes any ship, tug, lighter and boat of any kind whatsoever, including jet skis, whether the same is propelled by steam or otherwise or is towed.”

(3) In section 64 substitute “No import duty shall be payable in respect of-” with “Save in such cases as prescribed by Regulations, no import duty shall be payable in respect of-”.

(4) In section 70(1) substitute “When motor spirit imported into Gibraltar” with “Save in such cases as prescribed by Regulations, when motor spirit imported into Gibraltar”.

(5) In section 119A(1) substitute “,as defined in this Act, or any vessel, as defined in the Seaside Pleasure Boats Rules,1989 made under the Public Health Act” with “or vessel, as defined in this Act,”.

**Amendments to Integrated Tariff Regulations 2017.**

4.(1) Schedule 1 to the Integrated Tariff Regulations 2017 is amended in accordance with the provisions of this section.

(2) In Chapter 24 in the entries marked “2402 20 10” and “2402 20 90” in column 4 by substituting “£75.00/1000” with “£77.50/1000”.

(3) In Chapter 98 in the entry marked “9824 02 20” in column 4 by substituting “£75.00/1000” with “£77.50/1000”.

(4) In Chapter 99 in the entry marked “9907 00 00” in column 4 by substituting “£75.00/1000” with “£77.50/1000”.

(5) Schedule 3 to the Integrated Tariff Regulations 2017 is amended by inserting the following after entry no. 44-

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<p>45. Duty on motor spirit supplied from land or otherwise to vessels, used for non-commercial purposes, less than 18 metres in length</p> <p><b>NOTE:</b> “Vessels” as defined in the Imports and Exports Act, 1986.</p> <p>“Non-commercial purposes” does not include vessels used by HMGOG departments, authorities, agencies, law enforcement agencies or such other persons as HMGOG may designate from time to time.</p>	<p>A third of the applicable stated duty rate for motor spirits</p>
<p>46. Diesel fuel supplied from land or otherwise to vessels, used for non-commercial purposes, less than 18 metres in length</p> <p><b>NOTE:</b> “Vessels” as defined in the Imports and Exports Act, 1986.</p> <p>“Diesel fuel” means Automotive Gasoil supplied in litres as contained in the Integrated Tariff Regulations.</p> <p>“Non-commercial purposes” does not include vessels used by HMGOG departments, authorities, agencies, law enforcement agencies or such other persons as HMGOG may designate from time to time.</p>	<p>12p per litre</p>

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**EXPLANATORY MEMORANDUM**

This Bill amends the Imports and Exports Act, 1986 and the Integrated Tariff Regulations 2017 in accordance with the measures announced by the Chief Minister in his Budget Speech on the 20 July 2021.

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