

Regulations made under ss.45 and 129.

**IMPORT DUTY (INTEGRATED TARIFF)  
REGULATIONS, 1993.**

**Revoked by LN. 2003/057 as from 9.5.2003**

**(LN. 1993/017)**

**1.3.1993**

Amending enactments	Relevant current provisions	Commencement date
None		

**ARRANGEMENT OF REGULATIONS.**

Regulation

1. Title and commencement.
2. Interpretation.
3. Gibraltar Customs Integrated Tariff.
4. Status of Volume I.
5. Classification of goods and rates of duty.

**1986-21**

Imports and Exports

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**IMPORT DUTY (INTEGRATED TARIFF) REGULATIONS, 1993.**

**Subsidiary  
1993/017**

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**IMPORT DUTY (INTEGRATED TARIFF) REGULATIONS, 1993.**  
**Title and commencement.**

**Subsidiary**  
**1993/017**

1. These Regulations may be cited as the Import Duty (Integrated Tariff) 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) Ordinance, 1991.

**Interpretation.**

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

“General Information and Procedures” means Volume I of the Gibraltar Customs Integrated Tariff as it appears from time to time in the Sixth Supplement to the Gazette;

“Gibraltar Customs Integrated Tariff” means the tariff of descriptions, codes and rates of goods in respect of which import duty is chargeable, the duty chargeable thereon and the general information and procedures on the operation of the tariff;

“Integrated Tariff” means the Schedules of duty and trade statistical description, codes and rates in Volume II of the Gibraltar Customs Integrated Tariff as it appears from time to time in the Sixth Supplement to the Gazette.

**Gibraltar Customs Integrated Tariff.**

3. (1) The Collector shall cause to be published in the Gazette by way of a sixth supplement to that Gazette the Gibraltar Customs Integrated Tariff.

(2) The Collector shall cause amendments to the Gibraltar Customs Integrated Tariff to be published in the Sixth Supplement in the Gazette, by way of a replacement page to the relevant volume and section 73 of the Interpretation and General Clauses Ordinance shall be deemed to apply to such publication.

(3) The Collector shall cause to be published instructions for the insertion of such replacement and additional pages as are published under subregulation (2) and for the removal from the relevant volume of all pages for which replacements are thereby published.

(4) The provisions of section 45(3) shall apply to publications made in accordance with this regulation.

**Status of Volume I.**

**Subsidiary  
1993/017**

**IMPORT DUTY (INTEGRATED TARIFF) REGULATIONS, 1993.**

4. The General Information and Procedures on the operation of the Integrated Tariff, shall be published as Volume I of the Gibraltar Customs Integrated Tariff and the provisions of that volume, whilst not having the force of law, shall be admissible in evidence in any court for which any matter relating to the application of or compliance or non-compliance with the Integrated Tariff, is raised and shall be taken into account by such court in determining the meaning and application of the Integrated Tariff and questions of compliance or non-compliance with that Tariff.

**Classification of goods and rates of duty.**

5. The classification of goods and the import duty payable in respect of such goods, shall be that set out in the Integrated Tariff.