

**SECOND SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

No. 3569 of 7 December, 2006

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LEGAL NOTICE NO. 155 OF 2006.

**IMPORT AND EXPORT ORDINANCE**

**IMPORT DUTY (INTEGRATED TARIFF) (AMENDMENT)  
REGULATIONS 2006**

In exercise of the powers conferred on him by sections 45 and 129 of the Import and Export Ordinance, and all other enabling powers, the Governor has made the following regulations—

**Title.**

1. These regulations may be cited as the Import Duty (Integrated Tariff) (Amendment) Regulations 2006.

**Amendments to the Import Duty (Integrated Tariff) Regulations 2003.**

2.(1) The Import Duty (Integrated Tariff) Regulations 2003 are amended in accordance with this regulation.

(2) In Volume 1, Part 6 include the following new Customs Procedure Code C4 25—

“C4 25

DECLARATION FOR GOODS VEHICLES PURCHASED IN GIBRALTAR FROM A LOCAL DEALER AS DEFINED IN THE TRAFFIC ORDINANCE 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.

1. Goods covered:  
As above.
2. Legal Authority:  
Import Duty (Franchise) (Amendment) Regulations 2006.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (Box No.4) must be C4. The Customs Procedure Code (Box No.28) must be 25.

4. Additional documents required:

CIF invoice or FOB invoice and separate freight, insurance invoice.

5. Security required:

None.

6. Additional information:

The declaration must be accompanied by documentary evidence that confirms that the vehicle was bought in Gibraltar from a local dealer and will be for business or Government use. It may take the form of a sales invoice and/or a copy of the vehicle registration form in the name of the business, Government Department, statutory authority or statutory agency.

**Note**

If the importer wishes to have the invoice returned to him, he must supply a copy for retention by Customs. The invoice should show a clear description of the goods, and if they are described in a foreign language a translation may be required.”.

(3) In Volume 2, Part 3 insert in the notes to Chapter 87 a new note 9 as follows–

“a goods vehicles purchased in Gibraltar from a local dealer as defined in the Traffic Ordinance 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 will be zero rated as from 1 July 2006 (Import Duty (Franchise) (Amendment) Regulations 2006).”.

Dated this 7th day of December, 2006.

By Command,

P R BARTON,

Deputy Governor.

**EXPLANATORY MEMORANDUM**

This Legal Notice sets out the zero import duty for goods vehicles in the Import Duty (Integrated Tariff) Regulations, 2003.