

**SECOND SUPPLEMENT TO THE GIBRALTAR  
GAZETTE  
No. 3986 of 7 March, 2013**

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LEGAL NOTICE NO. OF 46 2013.

**IMPORTS AND EXPORTS ACT 1986**

**IMPORT DUTY (INTEGRATED TARIFF) (AMENDMENT)  
REGULATIONS 2013**

In exercise of the powers conferred on it by sections 45 and 129 of the Imports and Exports Act 1986, the Government has made the following Regulations–

**Title and commencement.**

1. These Regulations may be cited as the Import Duty (Integrated Tariff) (Amendment) Regulations 2013 and come into force on the day of publication.

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

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

(2) In Part 2 of Schedule 2, in paragraph 98 of Section XXI, for “(Reserved for special uses by Contracting Parties)” substitute “Special classification provisions – Non commercial”.

(3) In Part 3 of Schedule 2, after Chapter 97 which ends with paragraph 97.06, insert the following Chapter 98–

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**Chapter 98**

**Special classification provisions – Non-commercial**

**Notes.**

1. The provisions of this Chapter are not subject to the rule of specificity in General Interpretative Rule 3 (a). Goods which are described in any provision of this Chapter are classifiable in said provision if the conditions and requirements thereof and of any applicable regulations are met.

CN code	Description	Conventional rate of duty (%)	Supplementary unit	Particular Rates of Duty and specific provisions	
				5	6
1	2	3	4	5	6
<b>9822</b>	<b>Alcoholic beverages</b>				
<b>9822 03 00</b>	<b>Beer</b>	£0.32/l	1		
<b>9822 04</b>	<b>Wine</b>				
<b>9822 04 10</b>	-Sparkling wine	£0.69/l	1		
<b>9822 04 21</b>	-Still wine	£0.39/l	1		
<b>9822 06 00</b>	<b>Cider, perry, mead</b>	£0.07/l	1		
<b>9822 08</b>	<b>Spirits, liqueurs and other spirituous beverages</b>				
<b>9822 08 10</b>	-Spirits, liqueurs and other spirituous beverages, having an alcoholic strength by volume not exceeding 15% vol	£0.33/l	1		
<b>9822 08 90</b>	-Spirits, liqueurs and other spirituous beverages, having an alcoholic strength by volume exceeding 15% vol	£0.8/l	1		
<b>9824</b>	<b>Tobacco and manufactured tobacco substitutes</b>				
<b>9824 02 00</b>	- Cigarettes containing tobacco	£47.25/1000 p/st	1000 p/st		
<b>9824 03 00</b>	- Other manufactured tobacco	£33/kg	-		
<b>9833 00 00</b>	<b>Perfumery, cosmetic or toilet preparations</b>	3	p/st		
<b>9848 00 00</b>	<b>Stationery</b>	12	p/st		
<b>9862 00 00</b>	<b>Clothing</b>	3	p/st		
<b>9864 00 00</b>	<b>Footwear</b>	3	-		
<b>9868 00 00</b>	<b>Articles of stone, plaster, cement, ceramic and other</b>	12	-		

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CN code	Description	Conventional rate of duty (%)	Supplementary unit	Particular Rates of Duty and specific provisions	
				5	6
1	2	3	4	5	6
	<b>building materials</b>				
<b>9871 00 00</b>	<b>Jewellery</b>	6	-		
<b>9880</b>	<b>Electrical and electronic equipment (WEEE)</b>				
<b>9880 11 00</b>	- Large household appliances	12	p/st		
<b>9880 12 00</b>	- Small household items	12	p/st		
<b>9880 13</b>	- IT and telecommunication equipment				
<b>9880 13 10</b>	-- IT equipment	6	p/st		
<b>9880 13 90</b>	-- Telecommunications equipment	12	p/st		
<b>9880 14 00</b>	- Consumer equipment	12	p/st		
<b>9880 15 00</b>	- Lighting equipment	6	p/st		
<b>9880 16 00</b>	- Electrical and electronic tools	6	p/st		
<b>9880 17</b>	- Toys, leisure and sports equipment				
<b>9880 17 10</b>	-- Toys	6	p/st		
<b>9880 17 90</b>	-- Leisure and sports equipment	12	p/st		
<b>9880 18 00</b>	- Medical devices	12	p/st		
<b>9880 19 00</b>	- Monitoring and control instruments	12	p/st		
<b>9880 20 00</b>	- Automatic dispensers	12	p/st		
<b>9880 21 00</b>	- Batteries	12	p/st		
<b>9887 08 00</b>	<b>Parts and accessories of motor vehicles</b>	12	p/st		
<b>9891 00 00</b>	<b>Watches</b>	3	p/st		
<b>9894 00 00</b>	<b>Furniture</b>	12	-		
<b>9898</b>	<b>Goods acquired abroad by a traveller for personal or household use, other than goods of heading 9822, 9824, 9833, 9868 or 9880</b>				

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CN code	Description	Conventional rate of duty (%)	Supplementary unit	Particular Rates of Duty and specific provisions	
				5	6
1	2	3	4	5	6
<b>9898 10 00</b>	- Goods which, if classified in accordance with the provisions of Chapter 1 to 97, would be subject to a rate of customs duty of 12%	12	p/st		
<b>9898 90 00</b>	- Goods which, if classified in accordance with the provisions of Chapter 1 to 97, would be subject to a rate of customs duty of 6%	6	p/st		

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Dated 7th March, 2013.

F R PICARDO,  
Chief Minister,  
for the Government.

