

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

LEGAL NOTICE NO. OF 47 2013.

IMPORTS AND EXPORTS ACT 1986

**IMPORT DUTY (INTEGRATED TARIFF) (AMENDMENT) (No. 2)
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) (No. 2) 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 5 of Schedule 1, in paragraph 5.13 for “CPC S800” substitute “T1”.

(3) In Part 6 of Schedule 1, for Customs Procedure Code “S8 00” substitute—

“T1

**DECLARATION FOR GOODS, INCLUDING SPARES FOR
VESSELS AND AIRCRAFTS, IN TRANSIT**

1. Goods covered:

Basic declaration of goods in transit.

2. Legal Authority:

Imports Duty (Franchise) Regulations, 1992.

3. Specific fields in the declaration:

(Notes on completion)

The Customs Regime Code (to be used in conjunction with the Single Administrative Document appearing in Appendix XIV) must be T1.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specification (may be included on the invoice). Delivery Order from Shipper or Carrier, Export Licence (when required).

5. Security Required: None.

6. Additional Information:

Where any goods are entered for transit or transshipment, the Collector may allow the goods to be removed for that purpose subject to such conditions and restrictions as he may see fit, without payment of duty. All declarations and additional documents required must be submitted before removal from place of unloading. The person concerned shall, for the purposes of customs control, keep the documents and information for at least three calendar years, by any means accessible by and accessible to HM Customs Gibraltar.

Notes:

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.”.

(4) In Part 7 of Schedule 1-

(a) after the entry marked “CUS127” insert the following entries-

“	Customs Regime Codes	Appendix IX
	Customs Procedure Codes	Appendix X
	Country and Currency Codes	Appendix XI
	Terms of Delivery Codes	Appendix XII
	Transport Codes	Appendix XIII
	Single administrative document	Appendix XIV”;

(b) delete—

“

Tobacco Licensing Regulations, 1991:

Form 3 Application for Import Permit Appendix IX

Form 4 Application for Export Permit Appendix X
”.

- (c) delete Form 3 and Form 4 appearing under the heading “**APPENDIX IX**” and “**APPENDIX X**” respectively;
- (d) (i) directly above the heading “**CUSTOMS REGIME CODES**” insert the heading “**APPENDIX IX**”;
- (ii) in the newly labelled “**APPENDIX IX**”, for the entry in relation to “**Transit**”, for “**S8**” substitute “**T1**”;
- (e) (i) directly above the heading “**CUSTOMS PROCEDURE CODES**” insert the heading “**APPENDIX X**”;
- (ii) in the newly labelled “**APPENDIX X**”, for the subheading “**TRANSIT S8**” substitute “**TRANSIT S8 and T1**”;
- (iii) in “**CUSTOMS PROCEDURE CODES**”, under the new heading “**TRANSIT S8 and T1**” for “**S800**” substitute “**T1**”;
- (f) directly above the heading “**COUNTRY AND CURRENCY CODES**” insert the heading “**APPENDIX XI**”;
- (g) directly above the heading “**TERMS OF DELIVERY**” insert the heading “**APPENDIX XII**”;
- (h) directly above the heading “**TRANSPORT CODES**” insert the heading “**APPENDIX XIII**”;
- (i) after the newly labelled “**APPENDIX XIII**” insert—

“

APPENDIX XIV

The form is titled "SINGLE ADMINISTRATIVE DOCUMENT" and is divided into two main sections, each starting with a box containing the numbers "4 5". The form contains numerous fields, many of which are redacted with green boxes. Key sections include:

- Classification:** A section at the top right with a grid structure.
- Transit Numbering:** A section below classification with a grid structure.
- Origin:** A section at the bottom with a grid structure.
- Checkboxes:** Several checkboxes are present, some of which are checked.
- Text Fields:** Numerous text fields are present, many of which are redacted.

”

(5) In Part 2 of Schedule 2, in paragraph 99 of Section XXI, for “(Reserved for special uses by Contracting Parties)” substitute “Special classification provisions – Commercial”.

(6) In Part 3 of Schedule 2, after Chapter 98 which ends with CN code “9898 90 00” insert the following Chapter 99—

“

Chapter 99

Special classification provisions – 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.
2. The words and expressions used in this chapter have the same meaning as in Chapters 1 to 97.
3. Firearms and explosives require a licence from the Royal Gibraltar Police (RGP).
4. Meat and meat products require a permit from the Environmental Agency.

CN code	Description	Conventional rate of duty (%)	Supplementary unit	Particular Rates of Duty and specific provisions	
				5	6
1	2	3	4	5	6
9901 00 00	I. -Goods that are being shipped in transit through Gibraltar by a business that does not carry on business in Gibraltar Parts, components and other goods, falling within Chapters 25-97 of the tariff, intended for incorporation in ships, boats or other vessels under 18 metres of length for the				

CN code	Description	Conventional rate of duty (%)	Supplementary unit	Particular Rates of Duty and specific provisions	
				5	6
1	2	3	4	5	6
9902 00 00	<p>purposes of their construction, repair, maintenance, conversion, fitting out or equipping of such ships, boats or other vessels under 18 metres of length</p> <p>Parts, components and other goods, falling within Chapters 25-97 of the tariff, intended for incorporation in ships, boats, other vessels over 18 metres of length or aircrafts for the purposes of their construction, repair, maintenance, conversion, fitting out or equipping of such ships, boats, other vessels over 18 metres of length or aircrafts</p>	6	p/st		
9903 00 00	Foodstuffs and other consumable goods, other than meat and meat products, alcoholic beverages and tobacco products	Free	p/st		
9904 00 00	Meat and meat products	Free			
9905 00 00	Beer	£0.32/l	1		
9906 00 00	Spirits	£0.80/l	1		
9907 00 00	Cigarettes	£47.25/1000			
9908 00 00	Tobacco products, other than cigarettes	p/st	p/st		
9909 00 00	Pharmaceutical products	£33/kg			
		Free			

9910 00 00	Firearms and explosives	12	p/st		
9911 00 00	Lubricating oils	Free			
9912 00 00	Chemical products, other than lubricating oils	12			

Dated 7th March, 2013.

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F R PICARDO,
Chief Minister,
for the Government.