

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 4094 of 2 July, 2014

LEGAL NOTICE NO. 111 OF 2014.

IMPORTS AND EXPORTS ACT 1986

**IMPORT DUTY (INTEGRATED TARIFF) (AMENDMENT NO. 2)
REGULATIONS 2014**

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.

1. These Regulations may be cited as the Import Duty (Integrated Tariff) (Amendment No. 2) Regulations 2014.

Amendments to the Integrated Tariff.

2.(1) The Integrated Tariff as set out in Schedule 2 of the Import Duty (Integrated Tariff) Regulations 2003 (‘the principal Regulations’) is amended in accordance with the provisions of this regulation with effect from 30 June 2014.

(2) In Section IV, Chapter 24 of Schedule 2 to the principal Regulations, for the tariff in Column 4 in respect of 2403.10.01, 2403.10.02, 2403.10.03, 2403.10.04, 2403.10.05, 2403.10.06, 2403.10.07, 2403.91.00, 2403.99.01, 2403.99.02 substitute “£35.00 per kg” with “£42.00 per kg”.

(3) In Chapter 98 in Part 3 of Schedule 2 to the principal Regulations for the entries in columns 1, 2 and 3 respectively that relate to CN code **9824 03 00** substitute—

“9824 03 00 - Other manufactured tobacco £42/kg”.

(4) In Chapter 99 in Part 3 of Schedule 2 to the principal Regulations for the entries in columns 1, 2 and 3 respectively that relate to CN code **9908 00 00** substitute—

“9908 00 00 Tobacco products,
other than cigarettes £42/kg”.

Dated 2nd July, 2014.

F R PICARDO,
Chief Minister,
for the Government.

EXPLANATORY MEMORANDUM

These Regulations amend the duty payable on rolling tobacco as announced by the Chief Minister in the 2014 budget.

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