

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE**
No. 4097 of 10 July, 2014

LEGAL NOTICE NO. 116 OF 2014.

IMPORTS AND EXPORTS ACT, 1986

**IMPORT DUTY (INTEGRATED TARIFF) (AMENDMENT NO. 3)
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 and commencement.

1. These Regulations may be cited as the Import Duty (Integrated Tariff) (Amendment No. 3) Regulations 2014 and shall be deemed to have come into operation on 30 June 2014.

Amendments to the Integrated Tariff.

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

(2) Schedule 1 to the principal Regulations is amended—

- (a) in Part 5 of Volume 1 by substituting paragraph 5.34 with the following—

“5.34 Declaration for the importation of all LED lighting, including LED torches. CPC C4 33.”;

- (b) in Part 6 of Volume 1 by substituting the entry under the heading—

“C4 33

**DECLARATION FOR THE IMPORTATION OF
LED (LIGHT EMITTING DIODE) LAMPS AND
BULBS”**

with the following entry–

“C4 33

**DECLARATION FOR THE IMPORTATION OF
ALL LED LIGHTING, INCLUDING LED
TORCHES**

1. Goods covered:

All LED lighting, including LED torches.

2. Legal authority:

Imports and Exports Act, 1986, Import Duty
(Franchise) Regulations, 1993.

3. Specific fields in the declaration:

(Notes on completion)

The Customs regime Code (Box No 4) must be C4.
The CPC (Box No 28) must be 33.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight,
Insurance invoice. Packing specifications (may be
included on the invoice). Delivery Order from
Shipper or Carrier.

5. Security Required: None.

6. Additional Information:

All declaration and additional documents required
must be submitted before removal from place of
unloading.

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.”;

(c) in Part 6 of Volume 1 after the entry with the heading–

“C4 35

DECLARATION FOR MARINE FUELS”

insert the following entries–

“C4 36

**DECLARATION FOR THE IMPORTATION OF
ALL APPLIANCES OR WHITE GOODS WITH
A C OR D RATING**

1. Goods covered:

All appliances or white goods with a C or D rating.

2. Legal authority:

Imports and Exports Act, 1986, Import Duty
(Franchise) Regulations, 1993.

3. Specific fields in the declaration:

(Notes on completion)

The Customs regime Code (Box No 4) must be C4.
The CPC (Box No 28) must be 36.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight,
Insurance invoice. Packing specifications (may be
included on the invoice). Delivery Order from
Shipper or Carrier.

5. Security Required: None.

6. Additional Information:

All declaration and additional documents required must be submitted before removal from place of unloading.

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.

C4 37

DECLARATION FOR THE IMPORTATION OF SINGLE USE PLASTIC BAGS AND SINGLE USE PAPER BAGS NOT MADE FROM RECYCLED PAPER

1. Goods covered:

Single use plastic bags and single use paper bags not made from recycled paper.

2. Legal authority:

Imports and Exports Act, 1986, Import Duty (Franchise) Regulations, 1993.

3. Specific fields in the declaration:

(Notes on completion)

The Customs regime Code (Box No 4) must be C4.
The CPC (Box No 28) must be 37.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier.

5. Security Required: None.

6. Additional Information:

All declaration and additional documents required must be submitted before removal from place of unloading.

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.

C4 38

DECLARATION FOR THE IMPORTATION OF ANY ONE MOTOR VEHICLE WHOMSOEVER IS IMPORTING

1. Goods covered:

Any one motor vehicle whomsoever is importing.

2. Legal authority:

Imports and Exports Act, 1986, Import Duty (Franchise) Regulations, 1993.

3. Specific fields in the declaration:

(Notes on completion)

The Customs regime Code (Box No 4) must be C4.
The CPC (Box No 28) must be 38.

4. Additional documents required:

CIF invoice or FOB invoice and separate Freight, Insurance invoice. Packing specifications (may be included on the invoice). Delivery Order from Shipper or Carrier.

5. Security Required: None.

6. Additional Information:

All declaration and additional documents required must be submitted before removal from place of unloading.

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.”;

(d) in Part 7 of Volume 1 in Appendix X, substitute the entry–

“Declaration for the importation of LED (light emitting diode) lamps and bulbs”	C433
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with the following entry –

“Declaration for the importation of all LED lighting, including LED torches”;	C433
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(e) in Part 7 of Volume 1 in Appendix X, after the entry–

“Marine fuels	C435”
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insert the following entries–

“Declaration for the importation of all appliances or white goods with a C or D rating.	C436
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Declaration for the importation of single use plastic bags and single use paper bags not made from recycled paper.	C437
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Declaration for the importation of any one motor vehicle whomsoever is importing”.	C438
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(3) In Part 3 of Volume 2 of Schedule 2 to the principle Regulations–

- (a) in Chapter 23, for commodity codes 2309.10.00 and 2309.90.00 substitute “0%” in column 4;
- (b) in Chapter 31, for all the commodity codes listed thereunder substitute “0%” in column 4;
- (c) in Chapter 46, for all the commodity codes listed thereunder substitute “0%” in column 4;
- (d) in Chapter 48–
 - (i) for commodity codes 4817.10.00, 4817.20.00 and 4817.30.00 substitute “0%” in column 4,
 - (ii) for commodity code 4818.10.00 substitute “12%” in column 4,
 - (iii) for commodity codes 4820.10.00, 4820.20.00, 4820.30.00, 4820.40.00, 4820.50.00 and 4820.90.00 substitute “0%” in column 4;
- (e) in Chapter 49, for all the commodity codes listed thereunder substitute “0%” in column 4;
- (f) in Chapter 63, for all the commodity codes listed thereunder substitute “3%” in column 4;
- (g) in Chapter 66–
 - (i) for commodity codes 6601.10.00, 6601.91.00 and 6601.99.00 substitute “0%” in column 4,
 - (ii) for commodity code 6602.00.00 substitute “12%” in column 4,
- (h) In Chapter 71, for commodity codes 7116.10.00 and 7116.20.00 substitute “4.5%” in column 4;
- (i) in Chapter 84–
 - (i) for commodity codes 8418.10.00, 8418.21.00, 8418.22.00, 8418.29.00, 8418.30.00, 8418.40.00,

- 8418.50.00, 8418.61.00, 8418.69.00, 8418.91.00 and 8418.99.00 substitute “3%” in column 4,
- (ii) for commodity codes 8422.11.00 and 8422.19.00 substitute “3%” in column 4,
 - (iii) for commodity codes 8450.11.00, 8450.12.00 and 8450.19.00 substitute “3%” in column 4,
 - (iv) for commodity code 8451.21.00 substitute “3%” in column 4;
- (j) in Chapter 85–
- (i) for commodity codes 8509.10.00, 8509.20.00, 8509.30.00, 8509.40.00, 8509.80.00 and 8509.90.00 substitute “3%” in column 4,
 - (ii) for commodity codes 8516.10.00, 8516.21.00, 8516.29.00, 8516.31.00, 8516.32.00, 8516.33.00, 8516.40.00, 8516.50.00, 8516.60.00, 8516.71.00, 8516.72.00 and 8516.79.00 substitute “3%” in column 4,
 - (iii) for commodity codes 8516.80.00 and 8516.90.00 substitute “12%” in column 4,
 - (iv) for commodity code 8517.10.02 substitute “0%” in column 4;
- (k) in Chapter 89–
- (i) for commodity codes 8901.10.01, 8901.10.02, 8901.20.00, 8901.30.00, 8901.90.01 and 8901.90.02, substitute “0%” in column 4,
 - (ii) for commodity codes 8902.00.01 and 8902.00.02 substitute “0%” in column 4,
 - (iii) for commodity codes 8903.10.00, 8903.91.00, 8903.92.00, 8903.99.01 and 8903.99.02 substitute “0%” in column 4,

- (iv) for commodity code 8904.00.00 substitute “0%” in column 4,
- (v) for commodity codes 8905.10.00, 8905.20.00 and 8905.90.00 substitute “0%” in column 4,
- (vi) for commodity code 8906.00.00 substitute “3%” in column 4,
- (vii) for commodity codes 8908.00.01 and 8908.00.02 substitute “0%” in column 4;
- (l) in Chapter 90 for commodity code 9004.10.00 substitute “0%” in column 4;
- (m) in Chapter 92, for all the commodity codes listed thereunder substitute “0%” in column 4;
- (n) in Chapter 94–
 - (i) for commodity codes 9401.30.00, 9401.40.00, 9401.50.00, 9401.61.00, 9401.69.00, 9401.71.00, 9401.79.00, 9401.80.00 and 9401.90.00 substitute “3%” in column 4,
 - (ii) for commodity codes 9402.10.00 and 9402.90.00 substitute “3%” in column 4,
 - (iii) for commodity codes 9403.10.00, 9403.20.00, 9403.30.00, 9403.40.00, 9403.50.00, 9403.60.00, 9403.70.00, 9403.80.00 and 9403.90.00 substitute “3%” in column 4,
 - (iv) for commodity codes 9404.10.00, 9404.21.00, 9404.29.00, 9404.30.00 and 9404.90.00 substitute “3%” in column 4;
- (o) in Chapter 96–
 - (i) for commodity codes 9608.10.00, 9608.20.00, 9608.31.00, 9608.39.00, 9608.40.00, 9608.50.00, 9608.60.00, 9608.91.00 and 9608.99.00 substitute “0%” in column 4,

- (ii) for commodity codes 9609.10.00, 9609.20.00 and 9609.90.00 substitute “0%” in column 4,
- (iii) for the commodity code 9610.00.00 substitute “12%” in column 4;
- (p) in Chapter 97, for all the commodity codes listed thereunder substitute “0%” in column 4;
- (q) in Chapter 98 for commodity codes 9848.00.00 and 9880.13.91 substitute “0%” in column 3.

Dated 10th July, 2014.

F R PICARDO,
Chief Minister,
for the Government.

