

**SECOND SUPPLEMENT TO THE GIBRALTAR  
GAZETTE  
No. 4179 of 29 June, 2015**

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LEGAL NOTICE NO. 98 OF 2015.

**IMPORTS AND EXPORTS ACT, 1986**

**IMPORT DUTY (INTEGRATED TARIFF) (AMENDMENT)  
REGULATIONS 2015**

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 2015 and shall be deemed to have come into operation on the 22 June 2015.

**Amendments to the Integrated Tariff.**

2.(1) The Integrated Tariff as set out in Volume 1 of the Import Duty (Integrated Tariff) Regulations 2003 ('the principal Regulations') is amended in accordance with the provisions of this regulation.

(2) In Part 5 of Volume 1 to the principal Regulations, after the entry marked "5.36 Marine fuels. CPC C4 35" insert—

“

**5.37** Importation of hybrid motor vehicles by a local dealer.  
CPC C4 27.

**5.38** Hearing aids, walking aids, wheelchairs, glasses and frames for prescription spectacles, contact lenses and dentures for the elderly, disabled and infirm. CPC C4 39.

”

(3) In Part 6 of Volume 1 to the principal Regulations, in the entry marked "C4 36"—

- (a) in the heading for “**DECLARATION FOR THE IMPORTATION OF ALL APPLIANCES OR WHITE GOODS WITH A C OR D RATING**” substitute “**DECLARATION FOR THE IMPORTATION OF ALL APPLIANCES OR WHITE GOODS WITH A “B, C OR D” RATING**”;
- (b) in paragraph 1 for “All appliances or white goods with a C or D rating.” substitute “All appliances or white goods with a “B, C or D” rating.”

(4) In Part 6, of Volume 1 to the principal Regulations after the entry marked “**C4 38**” insert-

“

**C4 39**

**DECLARATION FOR THE IMPORTATION OF HEARING AIDS, WHEELCHAIRS, GLASSES AND FRAMES FOR PRESCRIPTION SPECTACLES, CONTACT LENSES AND DENTURES FOR THE ELDERLY, DISABLED AND INFIRM**

**1. Goods covered:**

All hearing aids, wheelchairs, glasses and frames for prescription spectacles, contact lenses and dentures for the elderly, disabled and infirm.

**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 39.

**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. Evidence to the satisfaction of the Collector shall be supplied that the criteria outlined above has been satisfied.

**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.

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(5) In Part 7 of Volume 1 to the principal Regulations, in Appendix X, in the entry marked “C436” for “Declaration for the importation of all appliances or white goods with a C or D rating.” substitute “Declaration for the importation of all appliances or white goods with a “B, C or D” rating.”

(6) In Part 7 of Volume 1 to the principal Regulations, in Appendix X, after the paragraph ending with “C4 38” insert-

“

Declaration for hearing aids, walking aids, C439  
wheelchairs, glasses and frames for prescription  
spectacles, contact lenses and dentures for the  
elderly, disabled and infirm

”.

3. (1) The Integrated Tariff as set out in Volume 2 of the principal Regulations is amended in accordance with the provisions of this regulation.

(2) In Part 3 of Volume 2 to the principal Regulations in column 4 in respect of-

- (a) commodity codes 3918.10.01, 3918.10.02, 3918.90.01 and 3918.90.02 shall be 6%;
- (b) commodity code 3919.10.01 is 12%;
- (c) commodity code 4008.19.01 shall be 6%;
- (d) commodity code 4008.19.02 is 12%;

- (e) commodity codes 4409.10.01 and 4409.20.01 shall be 6%;
- (f) commodity codes 4409.10.02 and 4490.20.02 are 12%;
- (g) commodity codes 5701.10.00 and 57.90.00 shall be 6%;
- (h) commodity code 57.02.10.00 is 12%;
- (i) commodity code 5704.10.00 shall be 6%;
- (j) commodity code 5704.90.00 shall be 12%;
- (k) commodity codes 9501.00.00, 9502.10.00, 9502.91.00, 9502.99.00, 9503.10.00, 9503.20.00, 9503.30.00, 9503.41.00, 9503.49.00, 9503.50.00, 9503.60.00, 9503.70.00, 9503.80.00, 9503.90.00 shall be 3%;
- (l) commodity codes 8407.21.00 and 8407.29.00 shall be “Free”;
- (m) commodity code 8408.10.00 shall be “Free”;
- (n) commodity code 8529.90.00 shall be 0%;
- (o) commodity code 8530.10.00 is 12%;
- (p) commodity codes 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 and 2403.99.02 shall be £45.00 per kg;
- (q) commodity code 7011.10.00 shall be 24%;
- (r) commodity code 7011.20.00 is 12%;
- (s) commodity codes 8539.10.00, 8539.21.00, 8539.22.00, 8539.29.00, 8539.31.00 and 8539.39.00 shall be 24%;
- (t) commodity codes 8539.40.00 and 8539.90.00 shall be 6%;
- (u) commodity code 2203.00.01 shall be 35ppl;
- (v) commodity code 2204.21.01 shall be 50ppl;
- (w) commodity codes 2205.10.00 and 2205.90.00 shall be 50ppl;

- (x) commodity codes 2208.30.00, 2208.40.00, 2208.50.00, 2208.90.01, 2208.90.02, 2208.90.03, 2208.90.04, 2208.90.05 and 2208.90.06 shall be £1pl.

(3) In Part 3 of Volume 2 to the principal Regulations–

- (a) in column 2 for commodity code “6802.99.00” substitute “6802.99.01”;
- (b) after the newly inserted commodity code marked “6802.99.01” insert–

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	Stone tiles	6802.99.02	“	6%	
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(4) In Part 3 of Volume 2 to the principal Regulations, in column 1, in respect of the entry marked–

- (a) 84.07 after “Marine propulsion engines” insert “(inclusive of spares)”;
- (b) 84.08 after “Marine propulsion engines” insert “(inclusive of spares)”;
- (c) 85.29 after “Other” insert “(inclusive of television spares)”;
- (d) 42.02 for–

“

	With outer surface of leather, of composition leather or of patent leather	4202.11.00	“	6%	
	With outer surface of plastics or of textile materials	4202.12.00	“	6%	
	Other	4202.19.00	“	6%	

”

substitute–

“

	With outer surface of leather, of composition leather or of patent leather:				
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”

	Suitcases	4202.11.01	“	0%	
	Other	4202.11.02	“	6%	
	With outer surface of plastics or of textile materials:				
	Suitcases	4202.12.01	“	0%	
	Other	4202.12.02	“	6%	
	Other:				
	Suitcases	4202.19.01	“	0%	
	Other	4202.19.02	“	6%	

”.

(5) In Part 3 of Volume 2 to the principal Regulations, in column 3, in respect of the entry marked—

- (a) 9822 03 00 for “£0.32/l” substitute “£0.35/l”;
- (b) 9822 04 21 for “£0.39/l” substitute “£0.50/l”;
- (c) 9822 08 90 for “£0.8/l” substitute “£1.00/l”;
- (d) 9824 03 00 for “£42/kg” substitute “£45/kg”;
- (e) 9880 17 10 for “6” substitute “3”;
- (f) 9905 00 00 for “£0.32/l” substitute “£0.35/l”;
- (g) 9906 00 00 for “£0.80/l” substitute “£1.00/l”;
- (h) 9908 00 00 for “£42/kg” substitute “£45/kg”.

Dated 29th June, 2015.

F R PICARDO,  
Chief Minister,  
for the Government.