

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE
No. 4277 of 7 July, 2016**

LEGAL NOTICE NO.150 OF 2016.

IMPORTS AND EXPORTS ACT, 1986

**IMPORT DUTY (INTEGRATED TARIFF) (AMENDMENT)
REGULATIONS 2016**

In exercise of the powers conferred upon it by sections 45 and 129 of the Imports and Exports, Act 1986, and all other enabling powers, the Government has made the following Regulations—

Title and commencement.

1. These Regulations may be cited as the Import Duty (Integrated Tariff) (Amendment) Regulations 2016 and shall be deemed to have come into operation on 5 July 2016.

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

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-

(a) in the entry marked "**5.38**" delete ", glasses and frames for prescription spectacles, contact lenses"; and

(b) after the entry marked "**5.39**" insert-

“

5.40 Declaration for the importation of electronic equipment and spare parts for use exclusively on vessels. CPC C4 40.

”.

(3) In Part 6 of Volume 1 to the principal Regulations-

(a) in the entry marked "**C4 39**"-

- (i) in the heading delete “, **GLASSES AND FRAMES FOR PRESCRIPTION SPECTACLES, CONTACT LENSES**”; and
 - (ii) in paragraph 1 “**Goods covered:**” delete “, glasses and frames for prescription spectacles, contact lenses”;
- (b) after the entry marked “**C4 39**” insert-

“

C4 40

DECLARATION FOR THE IMPORTATION OF ELECTRONIC EQUIPMENT AND SPARE PARTS FOR USE EXCLUSIVELY ON VESSELS

1. Goods covered:

Electronic equipment and spare parts for use exclusively on vessels.

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 40.

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) delete customs procedure codes marked “C4 76” and “C4 77”.

(4) In Part 7, Appendix X of Volume 1 to the principal Regulations-

(a) delete “, glasses and frames for prescription spectacles, contact lenses” appearing alongside the entry marked “C439”;

(b) insert the following entry after “C439”-

“

Declaration for the importation of electronic equipment and spare parts for use exclusively on vessels	C440
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”; and

(c) delete entries marked “C476” and “C477”.

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

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

(a) in the entry marked “17.02” for –

“

Other. includine invert sucar	1702.90.00	“	“
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”

substitute

“

Sugar or other sweetening matter or flavoured used for the sweetening of drinks produced in Gibraltar	1702.9010	“	10%
Other, including invert sugar	1702.9090	“	Free

”;

(b) in the entry marked “22.02” for –

“

Waters, including mineral waters and aerated waters containing added sugar or other sweetening matter or flavoured	2202.10.00	“	“
Other	2202.90.00	“	“

”

substitute

“

Waters, including mineral waters and aerated waters containing added sugar or other sweetening matter or flavoured with a content of above 5 grams per 100ml	2202.10.00	“	10%
Other	2202.90.00	“	Free

”;

(c) in Chapter 24, under the heading “**National Notes**”, substitute paragraphs 2 and 3 with-

“2. For the purposes of subheading 2403.10.08 the expression “Water-pipe Tobacco” means tobacco intended for smoking in a water-pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water-pipe are excluded from this subheading and should be classified in 2402.90.00.” ;

(d) in “**24.02**”, in column 2 in the entry marked “Other” substitute “2409.90.00” with “2402.90.00”;

(e) in “**24.03**”-

(i) after the entry-

“

Other	2403.10.07	“	“	R
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”

insert

“

Water-pipe tobacco	2403.10.08	“	£3.00 per kg	R
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”

”; and

(ii) in the entry ““Homogenised” or “reconstituted” tobacco” in column 4 for ditto (“) substitute “£45.00 per kg”;

(f) in “**33.07**” in the entry marked-

(i) “Pre-shave, shaving or after-shave preparations” in column 4 substitute “3%” with “0%”;

(ii) “Perfumed bath salts and other bath preparations” in column 3 and column 4 insert ditto (“); and

(iii) ““Agarbatti” and other odoriferous preparations which operate by burning”, in column 4 substitute ditto (“) with “3%”;

(g) in “**42.02**”, in column 1, for the entries “Suitcases” appearing alongside “4202.11.01”, “4202.12.01” and “4202.19.01”, substitute “Suitcases, school satchels”;

(h) in “**48.18**”-

- (i) in column 1, substitute the entry marked “Tablecloths and serviettes” with “Tablecloths, napkins and serviettes”;
 - (ii) in column 1, substitute the entry marked “Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles” with “Sanitary towels and tampons, napkin liners for babies and similar sanitary articles”; and
 - (iii) in column 4, in the newly amended entry marked “Sanitary towels and tampons, napkin liners for babies and similar sanitary articles” substitute ditto (“) with “0%”;
- (i) in “**63.06**” in column 4 for the entry-
- (i) “Of synthetic fibres” appearing alongside “6306.31.00” substitute ditto (“) with “0%”; and
 - (ii) “Of cotton” appearing alongside “6306.41.00” substitute ditto (“) with “3%”;
- (j) in “**84.85**” in column 4 for the entry appearing alongside -
- (i) “Ships’ or boats propellers and blades therefor” substitute ditto (“) with “0%”; and
 - (ii) “Other” substitute ditto (“) with “12%”;
- (k) in “**85.28**” for-

“

Colour	8528.10.00	“	0%
Black and white or other monochrome	8528.20.00	“	“

”

substitute

“

Televisions	8528.10.10	“	0%
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Television spares	8528.10.90	“	“
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”;

(l) in “**85.29**” for-

“

Other (inclusive of television spares)	8529.90.00	“	0%
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”

substitute

“

Other	8529.90.00	“	“
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”;

(m) in “**90.01**” in column 4 for the entry appearing alongside-

- (i) “Optical fibres, optical fibre bundles and cables” substitute “0%” with “12%”;
- (ii) “Contact lenses” substitute ditto (“) with “0%”; and
- (iii) “Other” substitute ditto (“) with “12%”;

(n) in “**90.03**” for-

“

Frames and mountings:			
Of plastics	9003.11.00	“	6%
Of other materials	9003.19.00	“	“
Parts	9003.90.00	Kg.	“

”

substitute

“

Frames and mountings (spectacles and sunglasses):			
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Of plastics	9003.11.00	“	0%
Of other materials	9003.19.00	“	“
Parts	9003.90.00	Kg.	“
Other	9003.90.10	1.Kg. 2.No.	6%

”;

- (o) in “**90.04**” in column 1 substitute “Sunglasses” with “Sunglasses, spectacles”;
- (p) in the entry marked “**9822**”, in column 2, for “**Alcoholic beverages**” substitute “**Beverages**”;
- (q) after the entry “**9822**” insert-

“

9822 02 10	Aerated waters containing added sugar or other sweetening matter or flavoured with a content of above 5 grams per 100ml	10	1
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”;

- (r) after the entry “**9824 03 00**” insert-

“

9824 03 11	Water-pipe tobacco specified in subheading note 2 to Chapter 24	£3/ kg	
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”; and

- (s) after the entry “**9912 00 00**” insert-

“

9913 00 00	Aerated waters containing added sugar or other sweetening matter or flavoured with a content of above 5 grams per 100ml	£3/ kg	
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Dated 7th July, 2016.

F R PICARDO,
Chief Minister,
for the Government.

