

**SECOND SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

**No. 4377 of 29 June, 2017**

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LEGAL NOTICE NO. 132 OF 2017.

**IMPORTS AND EXPORTS ACT, 1986**

**IMPORT DUTY (INTEGRATED TARIFF) (AMENDMENT)  
REGULATIONS 2017**

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 2017 and shall be deemed to have come into operation on 26 June 2017.

**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) Part 3 of the Integrated Tariff as set out in Schedule 2 Volume 2 is amended as follows–

- (a) in 42.02 for commodity code 4202.21.00 substitute “3%” in column 4;
- (b) in 42.02 for commodity code 4202.31.00 substitute “6%” in column 4;
- (c) in 71.13 for commodity code 7113.11.00 for “4.5%” substitute “3%” in column 4;
- (d) in 71.17 for commodity code 7117.11.00 for “4.5%” substitute “3%” in column 4;

(e) in chapter 98 for commodity code 9871 00 00 for “4.5” substitute “3” in column 3;

(f) in 27.10 for commodity code 2710.00.04 for “22ppl” substitute “25ppl” in column 4;

(g) in 27.10 below commodity code 2710.00.08 insert -

“

Automotive Gasoil Premium	2710.00.09	2.L	23ppl
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”;

(h) in 95.04 for commodity code 9504.20.00 for “12%” substitute “0%” in column 4;

(i) in 95.04 for commodity code 9504.30.00 substitute “12%” in column 4;

(j) in 24.03 for commodity code 2403.10.08 for “£3.00” substitute “£15.00” in column 4;

(k) in 24.03 below commodity code 2403.99.02 insert -

“

Smokeless Heated Tobacco	2403.99.03	“	“	R
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”;

(l) in chapter 98 for commodity code 9824 03 11 for “£3” substitute “£15” in column 3;

(m) in chapter 98 below commodity code 9824 03 11 insert -

“

9824 03 12	Smokeless Heated Tobacco	£45/kg
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”;

(n) in 89.03 below commodity code 8903.99.02 insert -

“

Jetskis	8903.99.03	“	20%
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”;

(o) in 89.04 for commodity code 8904.00.00” substitute “0%” in column 4;

(p) in 97.05 below commodity code 9705.00.00 insert-

“

Collectors’ Motor Vehicles	9705.00.10	“	“
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”;

(q) in chapter 97 under the heading “National Notes” renumber the existing paragraph as paragraph “1.” and insert the following paragraph after the newly renumbered paragraph 1-

“2. Collectors’ motor vehicles are-

(a) in their original state, without substantial changes to the chassis, body, steering, braking, transmission or suspension system and engine. Repairing and restoring is allowed, broken or worn out parts, accessories and units can be replaced provided that the vehicle is preserved and maintained in historically correct condition. Modernised or modified vehicles are excluded;

(b) at least 30 years old; and

(c) of a model or type which is no longer in production.”;

(r) in 71.08-

(i) in column 1 delete “, including Gold Bullion”;

(ii) in column 2 for “7108.12.00” substitute “7108.12.01”;

(iii) in column 4 for “6%” substitute ditto (“);

(s) in 71.08 below commodity code 7108.12.01 insert-

“

Gold Bullion	7108.12.02	“	1%
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”;

(t) in **87.15** for commodity code 8715.00.00 for “12%” substitute “0%”.

(2) The Integrated Tariff as set out in Schedule 1 Volume 1 is amended as follows-

(a) in Part 5 after paragraph 5.40 insert the following –

**5.41** Declaration for the importation of sports or dance apparel by or for a sporting or dance association. CPC C4 41.

**5.42** Declaration for the importation of indoor sporting equipment. CPC C4 42.”;

(b) in Part 6 after the entry marked “C4 40” insert the following entries-

**“C4 41**

**DECLARATION FOR THE IMPORTATION OF SPORTS OR  
DANCE APPAREL BY OR FOR A SPORTING OR  
DANCE ASSOCIATION**

**1. Goods covered:**

Sports or dance apparel by or for a sporting or dance association.

**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 41.

**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 42**

**DECLARATION FOR THE IMPORTATION OF INDOOR SPORTING EQUIPMENT**

**1. Goods covered:**

Indoor sporting equipment.

**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 42.

**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.”; and**

(c) in Part 7 in Appendix X after the entry with code C440 insert the following-

“

Declaration for the importation of sports or dance apparel by or for a sporting or dance association	C441
Declaration for the importation of indoor sporting equipment	C442

”.

Dated 29th June, 2017.

F R PICARDO,  
Chief Minister,  
for the Government.