

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE
No. 4488 of 6 July, 2018**

LEGAL NOTICE NO. 155 OF 2018.

IMPORTS AND EXPORTS ACT, 1986

INTEGRATED TARIFF (AMENDMENT No. 2) REGULATIONS 2018

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.

1. These Regulations may be cited as the Integrated Tariff (Amendment No. 2) Regulations 2018.

Commencement.

2. These Regulations shall be deemed to have commenced on the 2 July 2018, save for the following provisions which shall be deemed to have commenced on the 3 July 2018—

- Regulations 3(2), 3(4) and 3(11)(a) to (d).

Amendments to the Integrated Tariff Regulations 2017.

3.(1) The Integrated Tariff as set out in Schedule 1 to the Integrated Tariff Regulations 2017 (‘the principal Regulations’) is amended in accordance with the provisions of this regulation.

(2) Chapter 22 to the principal Regulations is amended—

- (a) in the entries marked “2204 10 11, 2204 10 13, 2204 10 15, 2204 10 91, 2204 10 93, 2204 10 94, 2204 10 96 and 2204 10 98” in column 4 by substituting “£0.69/l” with “£1.00/l”;
- (b) in the entry marked “2206 00 10” in column 4 by substituting “£0.69/l” with “£1.00/l”;
- (c) in the entry marked “2206 00 31” in column 4 by substituting “£0.07/l” with “£0.21/l”;

- (d) in the entry marked “2206 00 32” in column 4 by substituting “£0.14/l” with “£0.21/l”;
 - (e) in the entry marked “2206 00 39” in column 4 by substituting “£0.69/l” with “£1.00/l”;
 - (f) in the entry marked “2206 00 51” in column 4 by substituting “£0.07/l” with “£0.21/l”;
 - (g) in the entry marked “2206 00 52” in column 4 by substituting “£0.14/l” with “£0.21/l”;
 - (h) in the entry marked “2206 00 59” in column 4 by substituting “£0.69/l” with “£1.00/l”;
 - (i) in the entry marked “2206 00 81” in column 4 by substituting “£0.07/l” with “£0.21/l”;
 - (j) in the entry marked “2206 00 82” in column 4 by substituting “£0.14/l” with “£0.21/l”;
 - (k) in the entry marked “2206 00 89” in column 4 by substituting “£0.69/l” with “£1.00/l”;
 - (l) in the entries marked “2208 30 12, 2208 30 42, 2208 30 72, 2208 30 83, 2208 40 32, 2208 50 12, 2208 50 92, 2208 60 12, 2208 60 92, 2208 70 20, 2208 90 34, 2208 90 46 and 2208 90 55” in column 4 by substituting “£0.33/l” with “£0.50/l”; and
 - (m) in the entries marked “2208 30 11 and 2208 30 19 ” in column 4 by substituting “£1.00/l” with “£2.00/l”.
- (3) Chapter 24 to the principal Regulations is amended-
- (a) in the entries marked “2402 20 10” and “2402 20 90” in column 4 by substituting “£65/1000 NAR” with “£70/1000 NAR”;
 - (b) in the entry marked “**2403 11 00**” in column 4 by substituting “£15/kg” with “£45/kg”; and

- (c) in the entries marked “2403 19 10, 2403 19 90, **2403 91 00**, 2403 99 10, 2403 99 91 and 2403 99 99” in column 4 by substituting “£45/kg” with “£60/kg”.

(4) Chapter 27 to the principal Regulations is amended-

- (a) in the entries marked “2710 12 41, 2710 12 45 and 2710 12 51” in column 4 by substituting “£290/1000 l” with “£350/1000 l”;
- (b) in the entries marked “2710 12 49 and 2710 12 59” in column 4 by substituting “£290/1000 l” with “£340/1000 l”;
- (c) in the entry marked “2710 19 43 and 2710 20 11” in column 4 by substituting “£250/1000 l” with “£370/1000 l”; and
- (d) in the entry marked “2710 19 45 and 2710 20 14” in column 4 by substituting “£230/1000 l” with “£340/1000 l”.

(5) Chapter 39 to the principal Regulations is amended –

- (a) by deleting the entry marked “**3923 21 00**” in its entirety and substituting it with the following-

“

| | | | | | |
|------------|---|-----|-------|------|--|
| 3923 21 10 | - Single use carrier bags of polymers of ethylene | NAR | £0.10 | Sch. | |
| 3923 21 90 | --Other | - | 12 | Sch. | |

”;

- (b) by deleting the entry marked “3923 29 10” in its entirety and substituting it with the following-

“

| | | | | | |
|------------|--|-----|-------|------|--|
| 3923 29 11 | - Single use carrier bags of poly (vinyl chloride) | NAR | £0.10 | Sch. | |
| 3923 29 19 | --Other | - | 12 | Sch. | |

| | | | | | |
|------------|---|-----|-------|------|--|
| 3923 29 31 | - Single use carrier bags made from biodegradable materials | NAR | £0.05 | Sch. | |
| 3923 29 39 | --Other | - | 12 | Sch. | |

”;

- (c) by deleting the entry marked “3923 29 90” in its entirety and substituting it with the following-

“

| | | | | | |
|------------|--|-----|-------|------|--|
| 3923 29 91 | - Single use carrier bags not made from recycled materials | NAR | £0.10 | Sch. | |
| 3923 29 99 | --Other | - | 12 | Sch. | |

”;

- (d) in the entry marked “3923 50 90” in column 4 by substituting “12” with “200”; and
- (e) by deleting the entry marked “**3924 10 00**” in its entirety and substituting it with the following-

“

| | | | | | |
|------------|---|---|-----|--|--|
| 3924 10 10 | - Disposable tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics (including drinking straws, cutlery, etc.) | - | 200 | | |
| 3924 10 90 | --Other | - | 6 | | |

”.

- (6) Chapter 42 to the principal Regulations is amended in the entries marked “**4202 21 00**, 4202 22 10, 4202 22 90 and **4202 29 00**” in column 4 by substituting “3” with “Free”.

(7) Chapter 48 to the principal Regulations is amended in the entries marked “**4819 30 00**, **4819 40 00**, 4823 69 10 and 4823 69 90” in column 4 by substituting “12” with “Free”.

(8) Chapter 87 to the principal Regulations is amended in the entries marked “8703 31 10 and 8703 31 90” in column 4 by substituting “25” with “35”.

(9) Chapter 90 to the principal Regulations is amended in the entries marked “**9018 11 00**, **9018 12 00**, **9018 13 00**, **9018 14 00**, 9018 19 10, 9018 19 90, **9018 20 00**, 9018 31 10, 9018 31 90, **9018 39 00**, **9018 41 00**, 9018 49 10, 9018 49 90, 9018 50 10, 9018 50 90, 9018 90 10, 9018 90 20, 9018 90 30, 9018 90 40, 9018 90 50, 9018 90 60, 9018 90 75, 9018 90 84, 9019 10 10, 9019 10 90, **9019 20 00** and **9020 00 00**” in column 4 by substituting “12” with “Free”.

(10) Chapter 95 to the principal Regulations is amended in the entry marked “9503 00 87” in column 4 by substituting “3” with “Free”.

(11) Chapter 98 to the principal Regulations is amended as follows-

- (a) in the entry marked “9822 04 10” in column 4 by substituting “£0.69/l” with “£1.00/l”;
- (b) in the entry marked “**9822 06 00**” in column 4 by substituting “£0.07/l” with “£0.21/l”;
- (c) in the entry marked “9822 08 10” in column 4 by substituting “£0.33/l” with “£0.50/l”;
- (d) after the entry marked “9822 08 90” by inserting-

“

| | | | | | |
|---------------|--------------------------------|---|---------|--|--|
| 9822 08 91 | Bourbon and American Whisky | 1 | £2.00/l | | |
|---------------|--------------------------------|---|---------|--|--|

”;

- (e) in the entry marked “9824 02 20” in column 4 by substituting “£65/1000 NAR” with “£70/1000 NAR”;
- (f) in the entry marked “9824 03 11” in column 4 by substituting “£15/kg” with “£45/kg”;

- (g) in the entry marked “9824 03 12” in column 4 by substituting “£45/kg” with “£60/kg”;
- (h) in the entry marked “9824 03 90” in column 4 by substituting “£45/kg” with “£60/kg”;
- (i) in the entry marked “**9839 00 00**” in column 1 by substituting “**9839 00 00**” with “**9839 10 00**”;
- (j) after the newly amended entry “**9839 10 00**” insert –

“

| | | | | | |
|---------------|--|-----|-----------|--|--|
| 9839 20 00 | Single use biodegradable carrier bags not made from recycled materials | NAR | £0.05/NAR | | |
| 9839 90 00 | Disposable tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics (incl. drinking straws, cutlery etc.) | - | 200 | | |

”; and

- (k) in the entry marked “9880 18 00” in column 4 by substituting “12” with “Free”.

(12) Chapter 99 to the principal Regulations is amended in the entry marked “**9907 00 00**” in column 4 by substituting “£65/1000 NAR” with “£70/1000 NAR”.

4. Schedule 3 to the principal Regulations is amended as follows-

- (a) in paragraph 25 by inserting the following entry after sub-paragraph (a)-

“

| | |
|---|-----|
| (aa) With a diesel engine capacity not exceeding 1500cc | 25% |
|---|-----|

”; and

(b) after paragraph 38 by inserting-

“

| | |
|--|-------|
| 39. Single use carrier bags made from biodegradable materials. | 0.05p |
|--|-------|

”.

Dated 6th July, 2018.

F R PICARDO,
Chief Minister,
For the Government.

EXPLANATORY MEMORANDUM

These Regulations amend the Integrated Tariff Regulations 2017 in line with the 2018 Budget Measures.