

SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 5055 GIBRALTAR Thursday 1st June 2023

LEGAL NOTICE NO. 133 OF 2023

IMPORTS AND EXPORTS ACT, 1986

INTEGRATED TARIFF (AMENDMENT) REGULATIONS 2023

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) Regulations 2023.

Commencement.

2. These Regulations come into operation on the day of publication.

Amendment of the Integrated Tariff Regulations 2017.

- 3.(1) The Integrated Tariff Regulations 2017 are amended in accordance with the provisions of this regulation.

(2) In Chapter 24 –

- (a) in the Subheading Note, after paragraph 1, insert the following new note-

“2. For the purposes of heading 24.04, the expression “inhalation without combustion” means inhalation through heated delivery or other means, without combustion.”.

- (b) after the entry marked “2403 99 99” insert the following entry-

“

2404	Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body				
2404 11	-Products intended for inhalation without combustion containing tobacco or reconstituted tobacco				
2404 1110	--Containing reconstituted tobacco	NAR	12		R
2404 1190	--Other	NAR	12		R
2404 12	-Other, containing nicotine				
2404 1210	--Cartridges and refills, filled, for electronic cigarettes,	NAR	12		R

	preparations for use in cartridges and refills for electronic cigarettes				
2404 1290	--Other	NAR	12		R
2404 19	-Other				
2404 1910	--Containing tobacco substitutes	NAR	12		R
2404 1990	--Other	NAR	12		R
2404 91	-Other --For oral application				
2404 9110	--Nicotine containing products intended to assist tobacco use cessation	NAR	12		R
2404 9190	--Other	NAR	12		R
2404 92	-Other --For transdermal application				
2404 9210	--Other	NAR	12		R
2404 99	-Other				
2404 9910	--Other	NAR	12		R

”

(3) In Chapter 85, after the entry marked “8543 30 70” insert the following entry –

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8543 4000	-Electronic cigarettes and similar personal electric vaporising devices	NAR	12		
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Dated: 1st June 2023

F R PICARDO,
Chief Minister,
For the Government.

Explanatory Memorandum

These Regulations amend the Integrated Tariff Regulations 2017 to introduce new codes in line with the Harmonized System 2022 review.