

SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 5068 GIBRALTAR Wednesday 12th July 2023

LEGAL NOTICE NO. 187 OF 2023

IMPORTS AND EXPORTS ACT, 1986

INTEGRATED TARIFF (AMENDMENT No. 2) 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 No. 2) Regulations 2023.

Commencement.

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

Amendment of the Integrated Tariff Regulations 2017.

3. The Integrated Tariff Regulations 2017 are amended in accordance with the provisions of these Regulations.

Amendments to Schedule 1.

4. Schedule 1 is amended as follows—

(a) in the notes to Chapter 24, after national note 3 insert—

“4. For subheading 2404 12 10, in addition to the conventional rate of duty specified in column 4 there is levied an additional per item duty in the amount set out that column.”

(b) in the entry for commodity number 2402 20 10, in column 4, for “£77.50/1000 NAR” substitute “£80.00/1000 NAR”;

(c) in the entry for commodity number 2402 20 90, in column 4, for “£77.50/1000 NAR” substitute “£80.00/1000 NAR”;

(d) in the entry for commodity number 2404 12 10, in column 4 after “12” insert “plus an additional £0.80 per unit”;

- (e) in the entry for commodity number 8517 62 10, in column 4, for “12” substitute “0”;
- (f) in the entry for commodity number 8703 21 10, in column 4, for “25” substitute “15”;
- (g) in the entry for commodity number 8703 21 90, in column 4, for “25” substitute “15”;
- (h) in the entry for commodity number 8703 22 10, in column 4, for “25” substitute “15”;
- (i) in the entry for commodity number 8703 22 90, in column 4, for “25” substitute “15”;
- (j) in the entry for commodity number 8703 23 11, in column 4, for “30” substitute “18”;
- (k) in the entry for commodity number 8703 23 13, in column 4, for “30” substitute “18”;
- (l) in the entry for commodity number 8703 23 19, in column 4, for “30” substitute “18”;
- (m) in the entry for commodity number 8703 23 21, in column 4, for “35” substitute “22”;
- (n) in the entry for commodity number 8703 23 23, in column 4, for “35” substitute “22”;
- (o) in the entry for commodity number 8703 23 29, in column 4, for “35” substitute “22”;
- (p) in the entry for commodity number 8703 23 91, in column 4, for “30” substitute “18”;
- (q) in the entry for commodity number 8703 23 93, in column 4, for “30” substitute “18”;
- (r) in the entry for commodity number 8703 23 94, in column 4, for “30” substitute “18”;
- (s) in the entry for commodity number 8703 23 95, in column 4, for “35” substitute “22”;
- (t) in the entry for commodity number 8703 23 97, in column 4, for “35” substitute “22”;

- (u) in the entry for commodity number 8703 23 99, in column 4, for “35” substitute “22”;
- (v) in the entry for commodity number 8703 24 10, in column 4, for “35” substitute “22”;
- (w) in the entry for commodity number 8703 24 90, in column 4, for “35” substitute “22”;
- (x) in the entry for commodity number 8703 31 10, in column 4, for “35” substitute “22”;
- (y) in the entry for commodity number 8703 31 90, in column 4, for “35” substitute “22”;
- (z) in the entry for commodity number 8703 32 19, in column 4, for “30” substitute “18”;
- (aa) in the entry for commodity number 8703 32 11, in column 4, for “30” substitute “18”;
- (bb) in the entry for commodity number 8703 32 12, in column 4, for “30” substitute “18”;
- (cc) in the entry for commodity number 8703 32 21, in column 4, for “35” substitute “22”;
- (dd) in the entry for commodity number 8703 32 22, in column 4, for “35” substitute “22”;
- (ee) in the entry for commodity number 8703 32 29, in column 4, for “35” substitute “22”;
- (ff) in the entry for commodity number 8703 33 11, in column 4, for “35” substitute “22”;
- (gg) in the entry for commodity number 8703 33 19, in column 4, for “35” substitute “22”;
- (hh) in the entry for commodity number 8703 33 91, in column 4, for “35” substitute “22”;
- (ii) in the entry for commodity number 8703 40 10, in column 4, for “5” substitute “0”;
- (jj) in the entry for commodity number 8703 40 90, in column 4, for “5” substitute “0”;

- (kk) in the entry for commodity number 8703 50 00, in column 4, for “5” substitute “0”;
- (ll) in the entry for commodity number 8703 60 10, in column 4, for “5” substitute “0”;
- (mm) in the entry for commodity number 8703 60 90, in column 4, for “5” substitute “0”;
- (nn) in the entry for commodity number 8703 70 00, in column 4, for “5” substitute “0”;
- (oo) in the entry for commodity number 8711 10 20, in column 4, for “12” substitute “6”;
- (pp) in the entry for commodity number 8711 20 93, in column 4, for “30” substitute “15”;
- (qq) in the entry for commodity number 8711 20 98, in column 4, for “30” substitute “15”;
- (rr) in the entry for commodity number 8711 30 11, in column 4, for “30” substitute “15”;
- (ss) in the entry for commodity number 8711 30 92, in column 4, for “30” substitute “15”;
- (tt) in the entry for commodity number 8711 40 20, in column 4, for “30” substitute “15”;
- (uu) in the entry for commodity number 8711 50 20, in column 4, for “30” substitute “15”;
- (vv) In the Notes to Chapter 98, after note 6 insert-
 - “7. For subheading 98 24 04, in addition to the conventional rate of duty specified in column 4 there is levied an additional per item duty in the amount set out in that column.”
- (ww) in the entry for commodity number 9824 02 20, in column 4, for “£77.50/1000 NAR” substitute “£80.00/1000 NAR”;

(xx) after commodity number 9824 03 90 insert-

“

| | | | | | |
|---------------|--|-----|---|--|--|
| 9824 04 10 | Cartridges and refills, filled, for electronic cigarettes, preparations for use in cartridges and refills for electronic cigarettes | NAR | 12 plus an additional £0.80 per unit | | |
|---------------|--|-----|---|--|--|

”;

(yy) in the entry for commodity number 9880 17 90, for “Leisure and sports equipment” substitute “Leisure, sports, gym and fitness equipment”;

(zz) after commodity number 9891 00 00 insert-

“

| | | | | | |
|------------|---|-----|------|--|--|
| 9892 00 00 | Bicycle accessories and spare parts | NAR | Free | | |
|------------|---|-----|------|--|--|

”;

(aaa) In the Notes to Chapter 99, after note 8 insert-

“9. For subheading 9913 00 00, in addition to the conventional rate of duty specified in column 4 there is levied an additional per item duty in the amount set out in that column.”

(bbb) in the entry for commodity number 9907 00 00, in column 4, for “£77.50/1000 NAR” substitute “£80.00/1000 NAR”;

(ccc) after CN code “9912 00 00” insert-

“

| | | | | | |
|------------|--|-----|---|--|--|
| 9913 00 00 | Cartridges and refills, filled, for electronic cigarettes, preparations for use in cartridges and refills for electronic cigarettes | NAR | 12 plus an additional £0.80 per unit | | |
|------------|--|-----|---|--|--|

”.

Amendments to Schedule 3.

5. Schedule 3 is amended as follows-

- (a) omit paragraphs 25 and 26;
- (b) in paragraph 35, in the second column, for “£25,000” substitute “£35,000”;
- (c) after paragraph 35 insert-

“

| | |
|--|-------------------|
| 35A. Import duty on any one pleasure vessel whomsoever is importing. | Capped at £35,000 |
|--|-------------------|

”;

- (d) omit paragraph 44;
- (e) after paragraph 48 insert-

“

| | |
|--|------|
| 49. Bicycle accessories and spare parts. | Free |
|--|------|

”;

Amendments to Schedule 4.

6. Schedule 4 is amended as follows-

- (a) in paragraph 2-
 - (i) for “25%” substitute “15%”;
 - (ii) for “30%” substitute “18%”; and
 - (iii) for “35%” substitute “22%”;
- (b) in paragraph 4-
 - (i) for “25%” substitute “15%”;
 - (ii) for “30%” substitute “18%”; and
 - (iii) for “35%” substitute “22%”;
- (c) in paragraph 6-
 - (i) for “25%” substitute “15%”;

- (ii) for “30%” substitute “18%”; and
- (iii) for “35%” substitute “22%”.

Dated 12th July 2023.

F R PICARDO,
Chief Minister,
For the Government.