

**SECOND SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**  
**No. 3942 of 19 July, 2012**

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LEGAL NOTICE NO. 110 OF 2012.

**IMPORTS AND EXPORTS ACT 1986**

**IMPORT DUTY (INTEGRATED TARIFF) (AMENDMENT) (No.2)  
REGULATIONS 2012**

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

**Title and commencement.**

1. These Regulations may be cited as the Import Duty (Integrated Tariff) (Amendment) (No.2) Regulations 2012 and come into force on 9<sup>th</sup> July 2010.

**Amendments to the Integrated Tariff.**

2.(1) The Integrated Tariff as set out in Schedule 2 of the Import Duty (Integrated Tariff) Regulations 2003 ('the principal Regulations') is amended in accordance with the provisions of this regulation, with effect from 9<sup>th</sup> July 2012.

(2) In Part 3 of Schedule 2 to the principal regulations in column 4 in respect of—

- (a) commodity codes 3303.00.01, 3303.00.02, 3304.10.00, 3304.20.00, 3304.30.00, 3304.91.00, and 3304.99.00 the tariff shall be 3%;
- (b) commodity code 3305.10.00 the tariff is 6%;
- (c) commodity code 3926.20.00 the tariff shall be 3%;
- (d) commodity code 4015.19.00 the tariff shall be 3%;
- (e) commodity codes 4203.10.00, 4203.21.00, 4203.29.00, 4203.30.00, and 4203.40.00 the tariff shall be 3%;
- (f) commodity code 4303.10.00 the tariff shall be 3%;

- (g) all commodity codes within chapters 61, 62, 64 and 65 the tariff shall be 3%;
- (h) commodity code 6309.00.00 the tariff shall be 3%;
- (i) commodity code 6812.50.00 the tariff shall be 3%;
- (j) commodity codes 7113.11.00, 7113.19.00, 7113.20.00, 7117.11.00, 7117.19.00, and 7117.90.00 the tariff shall be 6%;
- (k) commodity codes 7114.11.00 and 7118.10.01 the tariff is 12%;
- (l) commodity code 8471.91.00 the tariff is 6%;
- (m) commodity code 8471.99.00 the tariff shall be 0%;
- (n) commodity code 8472.10.00 the tariff is 12%;
- (o) commodity code 8517.20.00 the tariff is 12%;
- (p) all commodity codes within headings 85.18, 85.19, 85.20, 85.21, 85.22, 85.23, 85.24 the tariff shall be 0%;
- (q) commodity code 8525.10.00 the tariff is 12%;
- (r) commodity codes 8527.19.00, 8527.29.00, 8527.39.00 and 8527.90.00 the tariff shall be 0%;
- (s) all commodity codes within heading 85.28 the tariff shall be 0%;
- (t) commodity codes 8901.10.01, 8901.90.01, 8902.00.01, 8903.99.01 and 8908.00.01 the tariff shall be 6%;
- (u) all commodity codes within headings 91.01 and 91.02 the tariff shall be 3%;
- (v) commodity code 9103.10.00 the tariff is 6%;
- (w) commodity code 9504.10.00 the tariff shall be 0%;
- (x) commodity code 9504.20.00 the tariff is 12%.

(3) In Part 3 of Schedule 2 to the principal regulations in paragraph 38.23 for the entry for commodity code 3823.90.00 substitute—

|           |            |      |       |
|-----------|------------|------|-------|
| “Biofuels | 3823.90.01 | Ltr. | 0%    |
| Other     | 3823.90.02 | Kg.  | 12%”. |

(4) In Part 3 of Schedule 2 to the principal regulations in paragraph 84.71 for the entry for commodity code 8471.20.00 substitute—

|                                                                                                                                                                     |            |                  |    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------------|----|
| “Digital automatic data-processing machines, containing in the same housing at least a central processing unit and an input and output unit whether or not combined | 8471.20.01 | 1. Kg.<br>2. No. | 6% |
| Portable computers, including laptops, netbooks and tablet PCs”.                                                                                                    | 8471.20.02 | “                | 0% |

(5) In Part 3 of Schedule 2 to the principal regulations in paragraph 85.17 for the entry for commodity code 8517.10.00 substitute—

|                   |            |                  |      |
|-------------------|------------|------------------|------|
| “Telephone sets   | 8517.10.01 | 1. Kg.<br>2. No. | 12%  |
| Mobile telephones | 8517.10.02 | “                | 6%”. |

(6) In Part 3 of Schedule 2 to the principal regulations in paragraph 87.03 after the entry for commodity code 8703.90.02 insert—

|                                                      |            |   |    |
|------------------------------------------------------|------------|---|----|
| “Vehicles adapted for the use of a disabled person”. | 8703.90.03 | “ | 0% |
|------------------------------------------------------|------------|---|----|

(7) In Part 3 of Schedule 2 to the principal regulations in Chapter 89—

- (a) for “of a gross tonnage less than 80 tons” substitute “under 18 metres of length”;
- (b) for “of a gross tonnage of over 80 tons” substitute “over 18 metres in length”.

(8) In Schedule 1, Volume 1, Part 6 before the entry marked “C4 60” insert the following entries–

“C4 31

**EQUIPMENT FOR THE PRODUCTION OF SOUND OR  
VIDEO RECORDINGS IN THE MUSIC, TELEVISION OR  
CINEMA INDUSTRIES**

**1. Goods covered:**

Equipment for the production of sound or video recordings in the music, television or cinema industries.

**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 Customs Procedure Code (Box No 28) must be 31.

**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, 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 32

**RECYCLED OR APPROVED ENVIRONMENTALLY FRIENDLY OR ECO PAPER (PAPER FROM RENEWABLE FORESTS) AND STATIONERY MADE PREDOMINANTLY FROM RECYCLED MATERIALS**

**1. Goods covered:**

Recycled or approved environmentally friendly or eco paper (paper from renewable forests) and stationery made predominantly from recycled materials.

**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 Customs Procedure Code (Box No 28) must be 32.

**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, 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.”.

Dated 19th July, 2012.

F R PICARDO,  
Chief Minister,  
for the Government.