

SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 0000 of 00 January, 2000

LEGAL NOTICE: NO. 4 OF 1987.

IMPORTS AND EXPORTS ACT, 1986.

IMPORT DUTY (LOWER RATE) REGULATIONS, 1987.

Regulations made by the Governor in exercise of the powers conferred upon him by sections 50 and 129 of the Imports and Exports Act 1986 and of all other enabling powers.

Title and commencement.

1.(1) These regulations may be cited as the Import Duty (Lower Rate) Regulations 1987.

(2) These regulations shall be deemed to have come into operation on the 1st day of January, 1987.

Application.

2. These regulations shall apply only to goods which on importation were entered for storage and which are, at the time when import duty becomes payable on them, stored in a Government store or a private bonded store.

Lower rates of duty.

3. The rates of duty set out in the Schedule shall be payable on the goods therein specified in lieu of those set out in Schedule 1 to the Act, if the Collector is satisfied that when the goods are removed from a Government store or private bonded store, they will immediately be loaded onto a ship, aircraft or vehicle for export from Gibraltar in such manner that they will not be unloaded or interfered with before the ship, aircraft or vehicle departs from Gibraltar.

Payment of duty at lower rate.

4. The lower rates of duty provided for in these regulations apply-

- (a) in the case of goods stored in a Government store before the goods are removed from the store;

- (b) in case of goods stored in a private bonded store before the goods are removed into the store.

Import duty on re-importation.

5. Where it is shown to the satisfaction of the Collector that any goods being imported had previously been exported and that prior to such exportation duty was paid on them at a lower rate under these regulations, he may release those goods from customs control on payment of the difference between the duty payable under Schedule I to the Act and the amount previously paid at the lower rate.

SCHEDULE.

	<i>Description</i>	<i>Lower rate of duty</i>
1.	Electric accumulators up to 200 ampere/ hour capacity.	2% ad valorem
2.	Internal combustion engines, capable of being used in or of being adapted for use in a motor vehicle.	2% ad valorem
3.	Accessories and component and fashioned parts of any internal combustion engine which is capable of being used in or of being adapted for use in a motor vehicle.	2% ad valorem
4.	Radio and television receiving sets and radio and television transmitting sets and component and fashioned parts thereof.	2% ad valorem
5.	Watches and clocks and component and fashioned parts thereof.	1% ad valorem
6.	Fountain pens, including ball point pens and mechanical and propelling pencils and refills.	2% ad valorem

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| 7. | Perfumed spirits irrespective of strength. | 2% ad valorem |
| 8. | Precious metal, that is to say, silver, gold, platinum and other metals of the platinum group (iridium, osmium, paladium, rhodium and ruthenium). | ¼% ad valorem |
| 9. | Precious and semi-precious stones. | ¼% ad valorem |
| 10. | Manufactured jewellery. | ¼% ad valorem |
| 11. | Goods not otherwise enumerated when exported on a commercial basis. | 2% ad valorem |

Dated this 2nd day of January, 1987.

By Command,
J. K. E. BROADLEY,
Deputy Governor.