

Subsidiary Legislation made under ss.16, 80 and 129.

Imports and Exports (Control) Regulations, 1987

LN.1987/006

Commencement **1.1.1987**

Amending enactments	Relevant current provisions	Commencement date
LN. 1987/145	Sch.1	5.11.1987
1988/067	Sch.2	16.6.1988
1989/046	Schs.1-2	1.6.1989
1989/087	Sch.1	12.10.1989
1989/105	Sch.1	7.12.1989
1990/006	Sch.1	8.1.1990
1990/087	Sch.1	12.7.1990
1990/017	Sch.1	1.12.1990
1991/101	r. 5(1)-(2), Schs.2, 6	6.6.1991
1991/190	Sch.2	10.10.1991
1994/049	r. 10	26.5.1994
1995/124	r. 11A	9.6.1995
1995/103	Sch.1	6.7.1995
1995/114	r. 6A, Sch.2	16.8.1995
1999/165	r. 9	2.12.1999
2000/070	Sch.1	22.9.2000
2006/051	Sch.1	27.4.2006
Act. 2007-17	rr. 4(2), 12, Sch.1	14.6.2007
LN. 2008/098	Sch.1	11.12.2008
2010/015	Sch.1	21.1.2010
2017/189	rr. 9(2)-(3), 13, Schs.5-6	14.9.2017
2017/225 ¹	Sch.1	20.11.2017
2017/255	r. 6B, Schs.1, 6	1.1.2018
2019/113	Schs.1, 6	6.6.2019
2019/122	Sch.1	10.6.2019
2019/181 ²	Sch.1	16.9.2019
2020/142	Schs.1-2	29.3.2020

¹ For transitional provisions please refer to LN. 2017/225

² For transitional provisions please refer to LN. 2019/181

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2020/213	rr. 5(3)-(4), 6(1)-(2), 9(1A)-(1B), (4), 11(1)-(2), 11B, Schs.1-2, 7	30.6.2020
2020/310	Sch.2	11.9.2020
2021/179	Sch.1	12.3.2021
2022/007	Sch.1	1.2.2022
2022/082	Sch.1	30.3.2022
2022/141	Sch.1	1.6.2022
2022/347	Sch.1	1.1.2023
2023/055	Sch.1	16.3.2023
2023/154	Sch.1	8.6.2023
“	Sch.1	1.7.2023
Act.2023-20	Schs.1-2	27.7.2023
LN.2025/215	Sch.1	30.6.2025
2026/160	Sch.1	15.7.2026
2026/174	Sch.1	15.7.2026

Transposing:

Directive 92/3/Euratom

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Title and commencement.

1.(1) These Regulations may be cited as the Imports and Exports (Control) Regulations, 1987.

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

Imports.

Prohibited imports.

2. The importation of the goods specified in Schedule 1 is prohibited, subject to the provisions of that Schedule.

General licence.

3. Licence is hereby granted for the importation of any goods other than those specified in Schedules 1 and 2.

Licences for particular goods.

4.(1) The goods specified in Schedule 2 may be imported only under and in accordance with a licence granted under these Regulations.

(2) Notwithstanding the provisions of subregulation (1), the Collector may, if he is satisfied that any goods specified in Part II of Schedule 2 are not being imported in a commercial quantity and are not being imported for any commercial purpose, allow the importation of those goods without a licence, subject to—

- (a) any general or special directions given to him in writing by the Financial Secretary; and
- (b) the condition that they shall not be imported or used for any commercial purpose.

(3) Any goods which are imported or used in contravention of subregulation (2)(b) shall be liable to forfeiture.

Authorities for issue of licences.

5.(1) The Collector may grant licences in respect of goods specified in Part 1 of Schedule 2.

(2) The Collector may grant licences in respect of goods specified in Part II of Schedule 2.

(3) A licence in respect of tobacco products specified in Part II of Schedule 2-

- (a) may be suspended, amended, revoked and renewed;
- (b) shall, unless the licence states otherwise, be valid for a period of 12 months from the date of issue; and
- (c) may only be granted, renewed or varied where the applicant has provided-
 - (i) such information as the Collector requires, including the information specified in Schedule 7; and
 - (ii) the prescribed fee.

(4) The Collector will determine the prescribed fee and make that information publicly available.

Conditions of import licences.

6.(1) A licence granted under regulation 5-

- (a) shall be personal to the person named therein and shall not be transferred or assigned without the permission of the officer who granted the licence;
- (b) may be subject to all or any of the conditions set out in Schedule 3 as the officer granting the licence may think fit.

(2) In addition to the conditions set out in subregulation (1), an import licence in respect of tobacco products granted under regulation 5 shall require a licensee to obtain the Collector's prior consent before-

- (a) any change of location of the business; and
- (b) any significant change in information relevant to the activities as licensed.

Circumstances in which goods may be forfeit.

6A. Where in respect of any ship, as defined in the Act, or any vessel, as defined in the Seaside Pleasure Boats Rules 1989 made under the Public Health Act, which is liable to duty the Collector of Customs is not satisfied that duty has been paid and the ship or vessel, as the case

may be, is in Gibraltar the ship or vessel, as the case may be, shall be forfeit to the Crown whether or not any person is charged with any offence in connection with the ship or vessel and in such circumstances section 119(2) shall apply as if for the reference therein to subsection (1) there is substituted reference to this regulation:

Provided that this regulation shall not apply where the Collector of Customs is satisfied that the ship or vessel, as the case may be, entered territorial waters only for the purpose of maintaining safety at sea and the ship or vessel is surrendered to the custody of the Collector until such time as the ship or vessel leaves territorial waters, being a period of time no longer than is in the opinion of the Collector, acting on the advice of the Captain of the Port, necessary for safety purposes.

Prohibited exports.

6B. The exportation of the goods specified in Schedule 6 is prohibited, subject to the provision of that Schedule.

Exports.

Goods freely exportable.

7. The goods specified in Schedule 4 may be exported to any destination:

Provided that nothing in this regulation shall permit the exportation of any goods the exportation of which has been specifically prohibited, restricted or regulated.

Goods in transit.

8.(1) Any goods arriving in Gibraltar in transit or through bills of lading or otherwise may be exported without licence to any country.

(2) For the purposes of this regulation, goods shall be in transit only if—

- (a) the importation of such goods into Gibraltar is only a portion of a complete journey beginning and terminating at different points outside Gibraltar;
- (b) the final destination of the goods beyond Gibraltar has been identified by the consignor before the goods arrive in Gibraltar; and
- (c) the goods are removed from Gibraltar within 14 days of such importation or such longer period as may be approved by the Collector in any particular case.

Licences to export other goods.

9. (1) Subject to the provisions of regulations 7 and 8 above, and to subsection (2) below, no goods shall be exported except under and in accordance with a licence granted by the Collector.

(1A) A licence in respect of the export of tobacco products-

- (a) may be suspended, amended, revoked and renewed;
- (b) shall, unless the licence states otherwise, be valid for a period of 12 months from the date of issue; and
- (c) may only be granted, renewed or varied where the applicant has provided-
 - (i) such information as the Collector requires, including the information specified in Schedule 7; and
 - (ii) the prescribed fee.

(1B) The Collector will determine the prescribed fee and make that information publicly available.

(2) Goods which have been the subject of a declaration made under the model of declaration code EX may be exported without a licence to any country.

(3) In these Regulations “Integrated Tariff” means the Integrated Tariff set out in regulation 4 and Schedule 1 of the Integrated Tariff Regulations 2017.

(4) In these Regulations, “tobacco products” means products other than prohibited imports that are entirely or partly made of the leaf tobacco as raw material, which are manufactured to be used for smoking, sucking, chewing or snuffing.

Restrictions on exports to South Africa.

10. Notwithstanding anything contained in regulations 7 and 8, no arms or military equipment may be exported to the Republic of South Africa or to any other destination where to do so, would be a contravention of an embargo imposed by a resolution of the Security Council of the United Nations.

Conditions of export licences.

11.(1) An export licence granted under regulation 9-

- (a) shall be personal to the person named therein and shall not be transferred or assigned without the permission of the Collector;
- (b) may be subject to all or any of the conditions set out in Schedule 5, as the Collector may think fit.

(2) In addition to the conditions set out in subregulation (1), an export licence in respect of tobacco products granted under regulation 9 shall require a licensee to obtain the Collector's prior consent before-

- (a) any change of location of the business; and
- (b) any significant change in information relevant to the activities as licensed.

Radioactive waste.

11A. Notwithstanding anything contained therein, regulations 7 to 11 shall not apply to radioactive waste, within the meaning of the Transfrontier Shipment of Radioactive Waste Regulations, 1995 where an authorisation has been granted for a shipment thereof under those Regulations.

Inspections etc.

11B. The Collector must undertake such periodic review, renewal, inspection or audit of licences issued under regulations 5 or 9 in respect of tobacco products as the Collector deems appropriate.

Appeals.

Appeals.

12. Any person aggrieved by the refusal of an import or export licence or by any condition imposed upon the grant of a licence may appeal to the Minister responsible for finance.

Forms.

Forms.

13. Any forms required to be used under these Regulations shall be in the prescribed form as may be prescribed by the Collector and as may be amended from time to time.

Saving.

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Saving.

14. Nothing in these Regulations shall be deemed to authorize the importation or exportation without licence of any goods of which the importation or exportation is prohibited, restricted or regulated under any other Act.

SCHEDULE 1

Regulation 2

PROHIBITED IMPORTS.

1. Any knife which has a blade which opens automatically by hand pressure applied to a button, spring or other device in or attached to the handle of the knife, sometimes known as a “flick knife” or “flick gun”.

2. Any knife which has a blade which is released from the handle or sheath thereof by the force of gravity or the application of centrifugal force and which, when released, is locked in place by means of a button, spring, level or other device, sometimes known as a “gravity knife”.

3. Unpasteurized goat’s milk cheese.

4. (a) Any imitation coin as defined by this paragraph:

Provided that the Minister responsible for finance may permit the importation of any imitation coin in a particular instance if he is satisfied that such importation is for the purposes of knowledge or art, or any exhibition or collection, or for any lawful purpose, and that the imitation coin is not likely to circulate as current coin or to be otherwise used for deceiving the public;

(b) each of the following articles, if not a British or foreign coin, shall be an imitation coin within the meaning of this paragraph that is to say—

(i) any piece of gold, silver, copper or bronze, or of metal or mixed metal, purporting to be a British or foreign coin or a token for British or foreign money, or bearing any word or device which indicates or may reasonably be taken to indicate that the holder thereof is entitled to demand any value in British or foreign money denoted thereon; and

(ii) any metal, cast, coin or other like thing made wholly or partially of metal or any metallic combination, and resembling in size, figure and colour any British or foreign coin, or having thereon a device resembling any device or any British or foreign coin, or being so formed that it can, by gilding, silvering, colouring, washing or other like process, be so dealt with as to resemble any British or foreign coin;

(c) in this paragraph—

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“British coins” means any coin coined in or for any of Her Majesty’s mints or lawfully current by virtue of proclamation or otherwise in any part of Her Majesty’s dominions;

“British money” means money expressed in the terms of any British coin;

“foreign coin” means any coin lawfully current in any foreign country; and

“foreign money” means money expressed in the terms of any foreign coin.

5. Any structure designed or adapted for human habitation and capable of being moved from one place to another (whether by being towed or transported on a motor vehicle or trailer, and not being a tent) or any motor vehicle so designed or adapted (which structure or motor vehicle is hereinafter referred to as a caravan):

Provided that a caravan may be imported if prior to its embarkation a licence has been obtained from the Minister responsible for finance authorizing such importation. Any such licence may stipulate conditions which shall be observed after the caravan has been imported.

6. (a) Fresh meat and meat products imported otherwise than for sale for human consumption whose country of origin does not, at the time of importation, have its health marks recognised by the Chief Environmental Health Officer;

(b) For the purposes of this paragraph the terms “fresh meat” has the same meaning as in regulation 2 of the Imported Food Regulations, 1988 and the terms “health marks” and “meat products” have the same meaning as in regulation 10(1) of the said Regulations.

7. Petroleum spirit, as defined in section 2 of the Petroleum Act, of a kind used as fuel in motor vehicles, with a lead content in excess of 0.15 grams per litre:

Provided that nothing contained in this paragraph shall apply to the petroleum spirit present in the tank of a motor vehicle entering Gibraltar where such petroleum spirit is to be used for the propulsion of that vehicle or for the driving of any ancillary engine or equipment forming part of that vehicle.

8. Catapults, slingshots, crossbows and similar articles made, or adapted for use, or likely to be used, for causing injury to persons or property.

9. Fast launches as defined in section 2 of the Fast Launches (Control) Act³:

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Provided that a fast launch may be imported if, prior to its entry into the territorial waters of Gibraltar, a licence has been obtained from the Minister responsible for finance authorising such importation. Any such licence may stipulate conditions which shall be observed after importation.

10. Any fireworks except under, and in accordance with the conditions, if any, of a licence granted by the Collector of Customs.

11. Gibraltar Postage stamps in consignments containing unused stamps having a total face value in excess of £25;

Provided that the Director of Postal Services may issue a licence for the importation of unused Gibraltar postage stamps having a total face value in excess of £25 in a particular instance for the purposes of any exhibition or collection.

12. Ivory as defined in the Ivory Act 2019, provided that this paragraph shall not apply to items which are exempt under Part III of that Act.

13. Raw fur skins and fur skins tanned or dressed including fur skins assembled in plates, crosses and similar forms or articles made of such fur skins of—

- (a) whitecoat pups of harp seals; or
- (b) pups of hooded seals (blue backs).

13A. (a) Hunting trophies.

- (b) In this paragraph—

“animal” means any captive or wild member of the animal kingdom;

“hunting trophies” means any object derived wholly or partly from any animal carcass, which serves a souvenir or keepsake of the hunting of that animal, but does not include any carcass of an animal or part thereof—

- (i) ordinarily used in Gibraltar as part of the human diet or to feed other animals; or
- (ii) to be used for scientific purposes provided that the approval of the Minister with responsibility for Environment in consultation with the authority established under section 4 of the Endangered Species Act 1990 has been obtained.

14. (a) Toys, unless they–
- (i) carry the “EC Mark” consisting of the symbol “CE”; and
 - (ii) have a notice affixed either to the toy or its packaging or contained in an accompanying leaflet giving in English the name and/or trade name and or mark and the address of the manufacturer or his authorised representative in the European Economic Community or of the importer of the toy into the European Economic Community in a visible, easily legible and indelible form; and
 - (iii) are accompanied by the warning or indication of precaution in subparagraph (c) of this paragraph.
- (b) in this paragraph–

“toy” means any product or material designed or clearly intended for use in play by children of less than 14 years of age but does not include–

- (i) Christmas decorations;
- (ii) Detailed scale models for adult collectors;
- (iii) Equipment intended to be used collectively in playgrounds;
- (iv) Sports equipment;
- (v) Aquatic equipment intended to be used in deep water;
- (vi) Folk dolls and decorative dolls and other similar articles for adult collectors;
- (vii) “Professional” toys installed in public places;
- (viii) Puzzles with more than 500 pieces or without picture, intended for specialists;
- (ix) Air guns and air pistols;
- (x) Fireworks, including percussion caps except those specifically designed for use in toys;

- (xi) Slings and catapults;
 - (xii) Sets of darts with metallic points;
 - (xiii) Electric ovens, irons or other functional products operated at a nominal voltage exceeding 24 volts;
 - (xiv) Products containing heating elements intended for use under the supervision of an adult in a teaching context;
 - (xv) Vehicles with combustion engines;
 - (xvi) Toy steam engines;
 - (xvii) Bicycles designed for sport or for travel on the public highway;
 - (xviii) Video toys that can be connected to a video screen, operated at a nominal voltage exceeding 24 volts;
 - (xix) Babies' dummies;
 - (xx) Faithful reproductions of real fire arms; or
 - (xxi) Fashion jewellery for children;
- (c) the warnings or indications referred to in subparagraph (a) of this paragraph are–
- (i) in respect of toys not intended for children under 36 months (except those which, on account of their function, dimensions, characteristics, properties or other cogent grounds, are manifestly unsuitable for children under 36 months), a warning that the toy is not suitable for a child under that age together with a brief indication of the specific risks;
 - (ii) in respect of slides, suspended swings and rings, trapezes, ropes and similar toys attached to a crossbeam, instructions on the correct assembly (indicating those parts which if incorrectly assembled can present a danger) and on the need to carry out periodic checks and maintenance of the main parts (suspensions, fixings, anchorages, etc.) warning that a failure to carry out the instructions may result in the toy falling or overturning;
 - (iii) in respect of functional toys, that is toys which are used in the same way as, and are often scale models of, appliances or installations intended for adults, warnings that–

- (A) the toy should be used under the direct supervision of an adult;
- (B) failure to follow the precautions specified in the instructions which shall accompany such a toy will expose the user to specified hazards normally associated with the appliance or installation of which the toy is a scale model or imitation;
- (C) the toy must be kept out of reach of very small children;
- (iv) in respect of toys containing inherently dangerous substances or preparations, a warning of the dangerous nature of the substances or preparations and an indication of the precautions to be taken by the user to avoid hazards associated with them, together with the first aid to be given in the event of serious accident resulting from the use of the toy and the instruction to keep the toy out of the reach of very young children;
- (v) in respect of chemical toys, that is chemistry sets, plastic embedding sets, miniature workshops for ceramics, enamelling or photography and similar toys, the provisions in subparagraph (iv) above shall apply together with a warning that the toy is only suitable for children over a specified age, that age to be determined by the manufacturer, and must be used under adult supervision;
- (vi) in respect of skates and skateboards for children offered for sale as toys, the marking— “warning; protective equipment should be worn”, together with an indication of the appropriate protective equipment (helmets, gloves, kneepads, elbow pads etc.) and a reminder that the toys should be used with caution to avoid falls or collisions causing injury to the user or any other person;
- (vii) in respect of toys intended for use in water and which in shallow water are capable of carrying or supporting a child on the water, the marking “warning! only to be used in water in which the child is within its depth and under supervision.”

14A. Mini-Motorcycles or Quadbikes, other than a Quadbike which-

- (a) is powered by an electric motor and not by an internal combustion engine;
- (b) has an automotive body with a permanent roof; and
- (c) has a driving wheel as its steering control.

14B Self-balancing two-wheeled electrically powered personal transport vehicles known as ‘Segways’ and equivalents.

15. (a) oral snuff, except where in accordance with the provisions of regulation 8, the goods are in transit;
- (b) in this paragraph “oral snuff” means goods which consist wholly or mainly of tobacco in fine cut, ground or particular form or in any combination of those forms and which are for oral use other than smoking;
- (c) counterfeit tobacco products;

and “tobacco products” has the meaning given in paragraph 17 of Schedule 2.

16.(1) Ships and parts of ships of the following descriptions, that is to say—

- (a) any rigid inflatable boat of 6 metres or more in overall length or any adaptation of such a boat;
- (b) any part or parts intended for use in the construction, assembly or repair of such a ship as is specified in paragraph (a) except under a licence issued by the Collector of Customs, which licence shall apply to one importation only,

and in respect of the importation of a ship or parts of a ship it shall be for the importer to prove to the satisfaction of the Collector that—

- (c) the ship or the part or parts of the ship, as the case may be, are not a ship or part or parts of a ship falling within paragraph (a) or (b), or
- (d) that the ship had been imported into Gibraltar prior to 7th July 1995 and complies with the terms of that importation.

(2) For the purposes of this paragraph a “rigid inflatable boat” means—

- (a) a boat, howsoever described by the manufacturer, the importer or a surveyor, which may be known as any of the following (which list is by way of example and is not exhaustive), that is to say—
- (i) a rigid inflatable boat;
- (ii) a semi-rigid boat;

(iii) a hard bottomed inflatable boat; or

(b) a ship, within the meaning given to that term in the Act, or a vessel as defined in the Seaside Pleasure Boats Rules made under the Public Health Act, the lower part of the hull of which is constructed as a rigid unit and—

(i) having the top sides of the hull (or part thereof) achieving its intended shape (or part thereof) or buoyancy (or part thereof) or its capability to provide buoyancy (or part thereof) by the medium of inflation; or

(ii) the circumference of the top sides of the hull (or part thereof) has a collar (whether segmented or in one piece) surrounding part or all of the circumference of the top sides of the hull made up of material which provides buoyancy or is capable of providing buoyancy.

(3) A ship to which subparagraph (1) would apply but for the provisions of this subparagraph shall not be a prohibited import where the Collector of Customs is satisfied that the ship entered territorial waters only for the purpose of safety at sea and the ship is surrendered to the custody of the Collector until such time as the ship leaves territorial waters, being a period of time no longer than is in the opinion of the Collector, acting on the advice of the Captain of the Port, necessary for safety purposes.

(4) For the purposes of subparagraph (1) in establishing whether the terms of importation are being complied with, regard shall be had to any condition which the Collector required to be satisfied prior to the entry of the ship and the extent to which that condition or those conditions are met.

(5) A ship to which subparagraph (1) would apply but for the provisions of this subparagraph shall not be a prohibited import if, prior to its entry into the territorial waters of Gibraltar, a licence has been obtained from the Minister responsible for finance authorising such importation; such a licence shall provide for export within such period as specified in the licence and may be subject to such other conditions in relation to the use of the ship while in territorial waters of Gibraltar as may be imposed in the licence.

17. (a) Subject to subparagraph (b), a commercial quantity of a rinse-off cosmetic or personal care product containing microbeads that is used to exfoliate or cleanse.

(b) This paragraph shall not apply in respect of—

(i) medicinal products;

- (ii) products on board a ship or aircraft which are intended only for the use of, or for sale to, its passengers or members of the crew;
- (iii) products on a ship that is not to be landed in Gibraltar; or
- (iv) products imported for transit or transshipment.

(c) In this paragraph-

“commercial quantity” means 20 or more products or, where the importation is for sale or trade, any quantity;

“medicinal product” has the meaning given by section 60 of the Medical and Health Act, 1997;

“microbeads” means solid plastic particles measuring less than five millimetres in diameter.

18. Subject to regulation 21 of the Environment Control of Mercury (Enforcement) Regulations 2017, mercury, mixtures of mercury including mercury waste, other than for disposal as waste where the exporting country has no conversion capacity, other mixtures of mercury and mercury compounds for purposes of reclaiming mercury or listed mercury-added products as prohibited by regulation 18(1)(a), (e),(f) and (g) of the Environmental Control of Mercury (Enforcement) Regulations 2017.

19. (a) Until 31st July 2021, subject to subparagraph (b), a commercial quantity of a single use plastic product.

(b) This paragraph shall not apply in respect of single use plastic products of the following kind-

- (i) single use plastic products used for the issuing of medicinal products;
- (ii) single use plastic products used for the transportation and containment of medical devices and medicinal products;
- (iii) medical devices made from single use plastic products;
- (iv) single use plastic products on board a ship or aircraft which are intended only for the use of, or for sale to, its passengers or members of the crew;
- (v) single use plastic products on a ship that is not to be landed in Gibraltar;
- (vi) single use plastic products imported for transit or transshipment;

- (vii) single use plastic products not conforming to a commercial quantity; or
- (viii) single use plastic products pre-approved for importation by the Collector of Customs after receiving recommendations from the Minister for the Environment; or
- (ix) single-use plastic products exempted from the provisions of the Single-Use Plastics Regulations 2026 pursuant to regulation 34 thereof.

(c) As from 31st July 2021, any number of a single use plastic product.

(d) In this paragraph-

“bio-based plastic” means a plastic derived wholly or partially from polymers obtained from biomass sources such as corn, sugarcane, wheat or others, which may be biodegradable or partially biodegradable under industrial composting processes;

“biodegradable plastic” means a plastic capable of undergoing physical, biological decomposition, such that it ultimately decomposes into carbon dioxide (CO₂), biomass and water in conditions containing microorganisms such as anaerobic digestion and industrial composting processes;

“commercial quantity” means, in respect of each single use plastic product, any number above the following quantities per person, or where the importation is for sale or trade, any quantity—

- (i) in relation to cotton bud sticks, two hundred single cotton bud sticks;
- (ii) in relation to cutlery (forks, knives, spoons and chopsticks), ten single items of each;
- (iii) in relation to plates, ten single plates;
- (iv) in relation to bowls, ten single bowls;
- (v) in relation to toothpicks, fifty single toothpicks;
- (vi) in relation to straws, fifty single straws;
- (vii) in relation to beverage stirrers, fifty single beverage stirrers;
- (viii) in relation to balloon sticks, ten balloon sticks;

- (ix) in relation to food containers made from expanded polystyrene, ten single containers;
- (x) in relation to beverage containers made from expanded polystyrene, ten single containers; and
- (xi) in relation to cups made of expanded polystyrene, ten single cups;

“medical device” means medical appliances and medical instruments used for medical purposes in Gibraltar;

“medicinal product” has the meaning given by section 60 of the Medical and Health Act, 1997;

“oxo-degradable plastic” means a plastic that includes additives which through oxidation leads to the fragmentation of the plastic material into micro-fragments or to chemical decomposition;

“plastic” means a material consisting of a polymer, to which additives or other substances may have been added, and which functions or can function as a main structural component of final products including bio-based plastics, oxo degradable plastics and biodegradable plastics, with the exception of natural polymers that have not been chemically modified;

“polymer” means a substance consisting of molecules characterised by the sequence of one or more types of monomer units. Such molecules must be distributed over a range of molecular weights wherein differences in the molecular weight are primarily attributable to differences in the number of monomer units. A polymer comprises the following—

- (a) a simple weight majority of molecules containing at least three monomer units which are covalently bound to at least one other monomer unit or other reactant;
- (b) less than a simple weight majority of molecules of the same molecular weight.

In the context of this definition a "monomer unit" means the reacted form of a monomer substance in a polymer;

“single use plastic product” means a product that is made wholly or partly from plastic and that is not conceived, designed or made available or placed on the market to accomplish, within its life span, multiple trips or rotations by being returned to a producer for refill or reused for the same purpose for which it was conceived and

which for the purposes of this paragraph shall only mean and include the following products—

- (i) cotton bud sticks;
 - (ii) cutlery (forks, knives, spoons and chopsticks);
 - (iii) plates;
 - (iv) bowls;
 - (v) toothpicks
 - (vi) straws;
 - (vii) beverage stirrers;
 - (viii) sticks to be attached to and to support balloons, except balloons for industrial or other professional uses and applications that are not distributed to consumers, including the mechanisms of such sticks;
 - (ix) food containers made of expanded polystyrene, i.e. receptacles such as boxes, with or without a cover, used to contain food that—
 - (a) is intended for immediate consumption either on the spot or take-away;
 - (b) is typically consumed from the receptacle;
 - (c) is ready to be consumed without any further preparation, such as cooking, boiling or heating; including food containers used for fast food or other meal ready for immediate consumption, except beverage containers, plates and packets and wrappers containing food;
 - (x) Beverage containers made of expanded polystyrene including their caps and lids; and
 - (xi) Cups for beverages made of expanded polystyrene including their caps and lids.
20. (a) Subject to subparagraph (b), unused plastic bags made wholly or partly from plastic and of a thickness of less than 100 microns.
- (b) This paragraph shall not apply in respect of plastic bags of the following kind –

- (i) plastic bags without handles intended to be used to contain packaged or unpackaged—
 - (aa) uncooked fish or fish products;
 - (bb) uncooked meat or meat products; or
 - (cc) uncooked poultry or poultry products;
 - (ii) zipper storage bags (zip-lock bags and the like) or self-sealing plastic bags used for the issuing of medicinal products;
 - (iii) sealable plastic bags used for the transportation and containment of medicinal products and appliances;
 - (iv) gusseted liners used to line or cover boxes, crates or other containers of a similar nature;
 - (v) garment covers;
 - (vi) plastic bags on board a ship or aircraft which are intended only for the use of, or for sale to, its passengers or members of the crew;
 - (vii) plastic bags on a ship that is not to be landed in Gibraltar;
 - (viii) plastic bags imported for transit or transshipment;
 - (ix) bin liners;
 - (x) bags specifically intended for the collection, and disposal of dog waste;
 - (xi) napkin (diaper) bags and napkin liners for babies;
 - (xii) security money bags.
- (c) In this paragraph—

“medicinal product” has the meaning given by section 60 of the Medical and Health Act, 1997;

“bio-based plastic”, “biodegradable plastic”, “oxo-degradable plastic”, “plastic” and “polymer” have the same meaning as in paragraph 19 of this Schedule.

21. A test (in whichever form and including samples) that may be used for the purpose of determining the presence of the coronavirus COVID-19 also referred to as SARS-CoV-2 unless that test-

- (a) appears on a list of approved tests that is maintained by the Director of Public Health; or
- (b) is approved in writing by the Civil Contingencies Coordinator.

In this paragraph “Civil Contingencies Coordinator” means the person appointed under section 19 of the Civil Contingencies Act 2007.

22. (a) The items listed in this paragraph unless written approval has been given by the Medical Director of the Gibraltar Health Authority-

- (i) COVID-19 mRNA vaccine BNT162b2;
- (ii) COVID-19 ChAdOx1 vaccine; and
- (iii) any product that is or purports to be a medicinal product presented for the purposes of active or inactive inoculation against COVID-19 also referred to as SARS-CoV-2.

(b) in this paragraph—

- (i) “Medical Director of the Gibraltar Health Authority” means the person appointed under section 10A of the Medical (Gibraltar Health Authority) Act, 1987; and
- (ii) “medicinal product” has the meaning given by section 60 of the Medical and Health Act, 1997.

23.(1) Wood pallets, whether empty or under load, unless-

- (a) it has been subject to one or more of the approved treatments and complies with the requirements set out in Annex 1 to the International Standard for Phytosanitary Measures No 15 *Regulation of Wood Packaging Material in International Trade* (ISPM15); and
- (b) it is marked with at least one legible mark, as referred to in Annex 2 of ISPM15, attesting that it has been subject to the treatments referred to in subparagraph (a).

(2) This paragraph does not apply to pallets imported before 1 February 2022.

24.(1) Motor vehicles imported into Gibraltar which have been manufactured 5 years or more before the date of importation.

Provided the Collector may permit the importation of such motor vehicles up to and including 30 June 2023, where the Collector is satisfied the importer was unable to finalise arrangements for importation prior to 1 January 2023 and the importer has provided all information the Collector requires to enable him to come to a decision.

(2) For the purposes of this paragraph, “motor vehicles” means passenger vehicles, light commercial vehicles and buses.

(3) This paragraph shall not apply to –

- (a) classic motor vehicles as defined in the Traffic (Licensing and Registration) Regulations;
- (b) zero emissions motor vehicles;
- (c) motor vehicles imported by such category of persons prescribed by the Collector in consultation with the Minister for the Environment and subject to such conditions (if any) prescribed in writing;
- (d) motor vehicles imported under a customs temporary basis regime;
- (e) motor vehicles that have-
 - (i) a certificate of conformity; or
 - (ii) a vehicle registration certificate,

issued in a Member State of the European Union, and in this subsubparagraph-

“certificate of conformity” means a certificate that has been issued in accordance with Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles, as amended from time to time (including by Regulation (EU) 2024/1257);

“vehicle registration certificate” means a document that certifies that a vehicle is registered in a member State of the European Union, and which conforms

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with Council Directive 1999/37/EC of 29 April 1999 on the registration documents for vehicles, as amended from time to time, and as it has effect in EU law; or

- (f) motor vehicles that have-
 - (i) a certificate of conformity; or
 - (ii) a vehicle registration document,

issued in the United Kingdom, and

“certificate of conformity” means a certificate that has been issued in accordance with Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles, as amended from time to time (including by Regulation (EU) 2024/1257);

“vehicle registration document” means a document that certifies that a vehicle is registered in the United Kingdom.

25. The raw, dried, or otherwise processed detached fin, or the raw, dried or otherwise processed detached tail of any shark, being any species of the following orders: saw shark (*Pristiophoriformes*), angel sharks (*Squatiniiformes*), dogfish sharks (*Squaliformes*), cow and frilled sharks (*Hexanchiiformes*), mackerel sharks (*Lamniformes*), ground sharks (*Carchariniiformes*), carpet shark (*Orectolobiformes*), and bullhead shark (*Heterodontiformes*), except for tope shark (*Galeorhinus galeus*) or any part thereof.

26. Antiquities and objects of interests within the meaning of the Heritage and Antiquities Act 2018, except in accordance with section 49 of that Act.

26.(1) Mopeds imported into Gibraltar fully fuelled by diesel or petrol.

(2) For the purposes of this paragraph, “mopeds” means a motorcycle which has an engine with a cubic capacity of not more than 50cc.

SCHEDULE 2

Regulations 3 and 4

GOODS THE IMPORTATION OF WHICH IS NOT LICENSED UNDER REGULATION

3.

PART I.

1. Gold bullion and gold coins (other than any gold bullion or gold coin which constitutes an antiquity or object of interest within the meaning of the Heritage and Antiquities Act 2018).

2. Petrol.

PART II.

1 and 2 *Revoked by 1991/101.*

3. Frozen meat except as a constituent of another whole product.

4 to 8 *Revoked by 1991/101.*

9. Potatoes.

10. Eggs.

11. Fresh fruit, fresh vegetables and fresh fish.

12 and 13 *Revoked by 1991/101.*

14. Untoasted and leavened brown or white bread, in whole loaves, sliced loaves or rolls except as a constituent of another whole product.

15. Bread and roll making dough, whether fresh or frozen.

16. Any ship as defined by the Act or any vessel as defined by the Seaside Pleasure Boats Rules 1989 (other than a ship or vessel which is a prohibited import) or any part or parts intended for use in the construction or assembly of a ship or vessel.

17. Tobacco or tobacco products other than products which are prohibited imports and in this paragraph “tobacco products” means products entirely or partly made of the leaf tobacco as raw material, which are manufactured to be used for smoking, sucking, chewing or snuffing.

18. Products containing Nitrous Oxide.

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SCHEDULE 3

Regulation 6

CONDITIONS OF IMPORT LICENCES.

Conditions which may be imposed by the officer granting an import licence—

- (a) that the import shall be effected within such time as may be specified in the licence;
- (b) that the commodities imported under the licence shall be distributed as may be directed by the officer granting the licence;
- (c) that the importer should maintain in a good condition a reserve stock of the commodity authorized to be imported (or any other commodity), in such quantity as may be directed by the officer granting the licence;
- (d) that the importer shall submit such periodical returns of his reserve stocks as he may be required to do by the officer granting the licence;
- (e) that the importer shall not dispose of his reserve stocks without the approval of the officer granting the licence;
- (f) that the reserve stocks shall be open to inspection by the officer granting the licence at all reasonable times;
- (g) such other conditions as the officer granting the licence may think fit to impose.

SCHEDULE 4

Regulation 7

GOODS WHICH MAY BE EXPORTED TO ANY DESTINATION.

Commercial traveller's samples.

Supplies exported to Her Majesty's Forces.

Personal effects other than—

- (a) articles wholly or mainly of gold or platinum, or
- (b) diamonds, precious and semi-precious stones, pearls and articles mounted or set with diamonds, precious or semi-precious stones or pearls.

Foodstuffs personally carried by individuals up to a maximum of 12.70kg. in weight.

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SCHEDULE 5

Regulation 11

CONDITIONS OF EXPORT LICENCES.

Conditions which may be imposed by the Collector in granting an export licence—

- (a) that the export shall be effected within the time specified in the licence;
- (b) that satisfactory evidence shall be produced to the Collector if required by him, that the goods covered by the licence have reached the ultimate destination specified in the licence;
- (c) that notification of export shall be given in the prescribed form;
- (d) such other conditions as the Collector may think fit to impose.

SCHEDULE 6

Regulation 6B.

PROHIBITED EXPORTS.

1. Mercury, mercury compounds and mercury added products contrary to regulation 18(1)(a), (b), (c) and (g) of the Environmental Control of Mercury (Enforcement) Regulations 2017.
2. Ivory as defined in the Ivory Act 2019, provided that this paragraph shall not apply to items which are exempt under Part III of that Act.
3. (a) Hunting trophies.
(b) In this paragraph-
“animal” means any captive or wild member of the animal kingdom;
“hunting trophies” means any object derived wholly or partly from any animal carcass, which serves a souvenir or keepsake of the hunting of that animal, but does not include any carcass of an animal or part thereof-
 - (i) ordinarily used in Gibraltar as part of the human diet or to feed other animals; or
 - (ii) to be used for scientific purposes provided that the approval of the Minister with responsibility for Environment in consultation with the authority established under section 4 of the Endangered Species Act 1990 has been obtained.
4. The raw, dried, or otherwise processed detached fin, or the raw, dried or otherwise processed detached tail of any shark, being any species of the following orders: saw shark (*Pristiophoriformes*), angel sharks (*Squatiniiformes*), dogfish sharks (*Squaliformes*), cow and frilled sharks (*Hexanchiiformes*), mackerel sharks (*Lamniiformes*), ground sharks (*Carchariniiformes*), carpet shark (*Orectolobiformes*), and bullhead shark (*Heterodontiformes*), except for tope shark (*Galeorhinus galeus*) or any part thereof.

SCHEDULE 7

Regulation 5(3) and 9

APPLICATION FOR IMPORT OR EXPORT OF TOBACCO PRODUCTS

Information that must be provided to the Collector in an application for an import or export licence in respect for tobacco products-

1. Where the applicant is a natural person, information regarding that person's identity, including full name, trade name, business registration number (if any), applicable tax registration numbers (if any) and any other information to allow identification to take place.
2. When the applicant is a legal person, information regarding its identity, including full legal name, trade name, business registration number, date and place of incorporation, location of corporate headquarters and principal place of business, applicable tax registration number, copies of articles of incorporation or equivalent documents, its corporate affiliates, names of its directors and of any designated legal representatives, including any other information to allow identification to take place.
3. Precise business location of the warehouse location and production capacity of the business run by the applicant.
4. Details of the tobacco products covered by the application, such as product description, name, registered trade mark if any, design, and brand.
5. Documentation or a declaration regarding any criminal records.
6. Complete identification of the bank accounts intended to be used in the relevant transaction and other relevant payment details.
7. A description of the intended use and intended market of sale of the tobacco products, with particular attention to ensuring that tobacco product production or supply is commensurate with reasonably anticipated demand.