

**SECOND SUPPLEMENT TO THE GIBRALTAR
GAZETTE
No. 2,540 22th FEBRUARY, 1990.**

LEGAL NOTICE NO. 20 OF 1990.

IMPORTS AND EXPORTS ACT, 1986.

EXPORT OF DUTY-FREE GOODS (FEES) REGULATIONS, 1990.

In exercise of the powers conferred on him by Section 74 of the imports and Exports Act, 1986, and of all other enabling powers, the Governor has made the following regulations

Title.

1. These regulations may be cited as the Export of Duty Free Goods (Fees) Regulations, 1990.

Interpretation.

2. In these regulations—

"about to leave Gibraltar" means the time when the goods intended to be exported are loaded into the ship which is to be used for the transportation of goods to a destination outside Gibraltar.

Goods received in premises licensed under Section 73.

3. (1) There shall be paid to the Collector in respect of all duty free goods which have been received in premises in respect of which a licence has been granted under Section 73 of the Act the following fees:

- (a) For each bottle of spirituous liquor the content of which—

(i) does not exceed .375 litre	10p
(ii) exceeds .375 litre but does not exceed .75 litre	15p
(iii) exceeds .75 litre but does not exceed 1 litre	20p
(iv) exceeds 1 litre	25p
(b) For each bottle of wine	7p
(c) For each carton of 200 cigarettes or part thereof	65p
(d) For every 100 cigarillos or whiffs or part thereof	45p
(e) For every 50 cigars or part thereof	45p

- (f) For every 250 grammes or part thereof of tobacco 45p
- (g) For any other items ad valorem 2%

(2) The fees payable under sub-regulation (1) of this regulation shall be in addition to the fee payable under Section 73(4) of the Act.

Goods supplied to ships about to leave Gibraltar.

4. There shall be paid to the Collector in respect of all duty-free goods which have been supplied to a ship which is about to leave Gibraltar the following fees:

- (a) For each bottle of spirituous liquor the content of which—
 - (i) does not exceed .375 litre 15p
 - (ii) exceeds .375 litre but does not exceed .75 litre 20p
 - (iii) exceeds .75 litre but does not exceed 1 litre 30p
 - (iv) exceeds 1 litre 35p
- (b) For each bottle of wine ... 7p
- (c) For each carton of 200 cigarettes or part thereof 60p
- (d) For every 100 cigarillos of whiffs or part thereof 45p
- (e) For every 50 cigars or part thereof 45p
- (f) For every 250 grammes or part thereof of tobacco 45p

Goods delivered to a person about to leave Gibraltar by ship.

5. There shall be paid to the Collector in respect of all duty-free goods which have been delivered to a person about to leave Gibraltar by ship the following fees:

- (a) For each bottle of spirituous liquor the content of which—
 - (i) does not exceed .375 litre 17p
 - (ii) exceeds .375 litre but does not exceed .75 litre 32p
 - (iii) exceeds .75 litre but does not exceed 1 litre 43p
 - (iv) exceeds 1 litre 49p
- (b) For each bottle of wine ... 7p
- (c) For each carton of 200 cigarettes or part thereof 45p
- (d) For every 100 cigarillos or whiffs or part thereof 45p
- (e) For every 50 cigars or part thereof 45p

(f) For every 250 grammes or part thereof of tobacco 45p

Exemption for certain ships.

6. These regulations shall not apply to duty-free goods which have been supplied to:

- (a) a ship that is over 1,500 gross tons; or
- (b) a ship that is an authorized passenger carrying ferry.

Dated this 22nd day of February, 1990.

W.E. QUANTRILL,
Acting Governor.