

**SECOND SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

**No. 3863 of 7 July, 2011**

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LEGAL NOTICE NO. 110 OF 2011.

**IMPORTS AND EXPORTS ACT 1986**

**IMPORT DUTY (INTEGRATED TARIFF) (AMENDMENT) (No. 2)  
REGULATIONS 2011**

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 2011 and shall be deemed to have come into force on 4 July 2011.

**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.

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

- (a) commodity codes 32081000, 32082000, and, 32089000 the tariff shall be 6%;
- (b) commodity codes 32091000 and 32099000 the tariff shall be 6%;
- (c) commodity code 32100000 the tariff shall be 6%;
- (d) commodity code 32110000 the tariff is 12%;
- (e) commodity codes 39241000 and 39249000 the tariff shall be 6%;

- (f) commodity code 39251000 the tariff is 12%;
- (g) commodity code 44170000 the tariff shall be 6%;
- (h) commodity code 44181000 the tariff is 12%;
- (i) commodity code 44190000 the tariff shall be 6%;
- (j) commodity code 44201000 the tariff is 12%;
- (k) commodity codes 69111000 and 69119000 the tariff shall be 6%;
- (l) commodity code 69120000 the tariff shall be 6%;
- (m) commodity codes 69131000 and 69139000 the tariff shall be 6%;
- (n) commodity code 69141000 the tariff is 12%
- (o) commodity codes 70131000, 70132100, 70132900, 70133100, 70133200, 70133900, 70139100, and, 70139900 the tariff shall be 6%;
- (p) commodity code 70140000 the tariff is 12%;
- (q) commodity code 70151000 the tariff shall be 6%;
- (r) commodity code 70159000 the tariff is 12%;
- (s) commodity code 70189002 the tariff shall be 6%;
- (t) commodity code 70191000 the tariff is 12%;
- (u) commodity codes 73231000, 73239100, 73239200, 73239300, 73239400, and, 73239900 the tariff shall be 6%;
- (v) commodity code 73241000 the tariff is 12%;
- (w) commodity code 74181000 the tariff shall be 6%;
- (x) commodity code 74182000 the tariff is 12%;

- (y) commodity code 76151000 the tariff shall be 6%;
- (z) commodity code 76152000 the tariff is 12%;
- (aa) commodity codes 82011000, 82012000, 82013000, 82014000, 82015000, 82016000, and, 82019000 the tariff shall be 6%;
- (bb) commodity codes 82021000, 82022000, 82023100, 82023200, 82024000, 82029100, and, 82029900 the tariff shall be 6%;
- (cc) commodity codes 82031000, 82032000, 82033000, and, 82034000 the tariff shall be 6%;
- (dd) commodity codes 82041100, 82041200, and, 82042000 the tariff shall be 6%;
- (ee) commodity codes 82051000, 82052000, 82053000, 82054000, 82055100, 82055900, 82056000, 82057000, 82058000, and, 82059000 the tariff shall be 6%;
- (ff) commodity code 82060000 the tariff shall be 6%;
- (gg) commodity codes 82071100, 82071200, 82072000, 82073000, 82074000, 82075000, 82076000, 82077000, 82078000, and, 82079000 the tariff shall be 6%;
- (hh) commodity code 82081000 the tariff is 12%;
- (ii) commodity codes 82111000 and 82119100 the tariff shall be 6%;
- (jj) commodity code 82119200 the tariff is 12%;
- (kk) commodity codes 82151000, 82152000, 82159100, and, 82159900 the tariff shall be 6%;
- (ll) commodity codes 84671100, 84671900, 84678100, 84678900, 84679100, 84679200 and 84679900 the tariff shall be 6%;
- (mm) commodity code 84681000 the tariff is 12%;

- (nn) commodity codes 85081000, 85082000, 85088000, and 85089000 the tariff shall be 6%;
- (oo) commodity codes 85181000, 85182100, 85182200, 85182900, 85183000, 85184000, 85185000, and, 85189000 the tariff shall be 6%;
- (pp) commodity codes 85191000, 85192100, 85192900, 85193100, 85193900, 85194000, 85199100, and 85199900 the tariff shall be 6%;
- (qq) commodity codes 85201000, 85202000, 85203100, 85203900, and, 85209000 the tariff shall be 6%;
- (rr) commodity codes 85221001 and 85229000 the tariff shall be 6%;
- (ss) commodity codes 85231100, 85231200, 85231300, 85232000, and, 85239000 the tariff shall be 6%;
- (tt) commodity code 85271900 the tariff shall be 6%;
- (uu) commodity code 85272100 the tariff is 12%;
- (vv) commodity code 85272900 the tariff shall be 6%;
- (ww) commodity code 85273100 the tariff is 12%;
- (xx) commodity code 85273900 the tariff shall be 6%;
- (yy) commodity code 85279000 the tariff shall be 6%;
- (zz) commodity codes 85281000 and 85282000 the tariff shall be 6%;
- (aaa) commodity code 85291000 the tariff is 12%;
- (bbb) commodity codes 85391000, 85392100, 85392200, 85392900, 85393100, 85393900, 85394000, and, 85399000 the tariff shall be 6%;
- (ccc) commodity code 85401100 the tariff is 12%;

(ddd) commodity codes 90031100, 90031900, and, 90039000 the tariff shall be 6%;

(eee) commodity codes 90041000 and 90049000 the tariff shall be 6%;

(fff) commodity code 90051000 the tariff is 12%;

(ggg) commodity codes 94051000, 94052000, 94053000, 94054000, 94055000, 94059100, 94059200, and 94059900 tariff shall be 6%;

(hhh) commodity code 94056000 the tariff is 12%;

(iii) commodity code 94060000 the tariff is 12%;

(jjj) commodity code 95010000 the tariff shall be 6%;

(kkk) commodity codes 95021000, 95029100, and 95029900 the tariff shall be 6%;

(lll) commodity codes 95031000, 95032000, 95033000, 95034100, 95034900, 95035000, 95036000, 95037000, 95038000, and, 95039000 the tariff shall be 6%;

(mmm) commodity code 95041000 the tariff is 12%.

Dated 7th July, 2011.

P R CARUANA,  
Chief Minister,  
For the Government.

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#### **EXPLANATORY MEMORANDUM**

These regulations implement reductions in Import Duty announced on the 4<sup>th</sup> July 2011. Import duty is reduced from 12% to 6% on, televisions, Hi-fi and other electronic or electrical audio or visual equipment and accessories, tableware and kitchenware, other household goods made of wood, plastic,