

SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 5176 GIBRALTAR Monday 30th September 2024

LEGAL NOTICE NO. 183 OF 2024

IMPORTS AND EXPORTS ACT, 1986

INTEGRATED TARIFF (AMENDMENT No. 3) REGULATIONS 2024

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

Title.

1. These Regulations may be cited as the Integrated Tariff (Amendment No. 3) Regulations 2024.

Commencement.

2.(1) These Regulations come into operation on the day 1 October 2024.

Amendment to Chapter 27 of the Integrated Tariff Regulations 2017.

3. Chapter 27 of Schedule 1 to the Integrated Tariff Regulations 2017 is amended by inserting the following after the entry marked “2710 19 43”-

“

2710 19 43 10	----- Biodiesel (HVO)	1000 l	£250/1000 l		
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”.

Amendment to Chapter 87 of the Integrated Tariff Regulations 2017.

4.(1) Chapter 87 of Schedule 1 to the Integrated Tariff Regulations 2017 is amended in accordance with this regulation.

(2) Under the heading “**National Notes**” insert the following after paragraph 3-

“4. A full hybrid motor vehicle is defined as a passenger motor vehicle powered by a combination of an internal combustion (petrol or diesel) engine, and an electric motor (or motors), where both power sources can operate independently, or in conjunction with each other to provide motive force. Hybrid motor vehicles which provide electrical motive assistance but are unable to propel the motor vehicle solely using electric power will be classified as mild hybrids.”.

(3) Substitute the rate of duty specified in column 4 in the entries marked “8703 40 10”, “8703 40 90”, “8703 50 00”, “8703 60 10”, “8703 60 90” and “8703 70 00” with “10%”.

(4) In the entry marked “8711 60 10” delete the reference to “NAR” and “Free” appearing in the third and fourth column.

(5) After the newly amended entry marked “8711 60 10” insert-

“

871160 10 10	--- Bicycles, tricycles and quadricycles, with pedal assistance, with an auxiliary electric motor with a continuous rated power not exceeding 250 watts	NAR	Free		
871160 10 20	---Electric scooters with an auxiliary electric motor with a continuous rated power not exceeding 250 watts	NAR	Free		
871160 10 90	---Other with an auxiliary electric motor with a continuous rated power not exceeding 250 watts	NAR	Free		

”.

(6) After the entry marked “8711 60 90” insert-

“

871160 90 10	---Bicycles, tricycles and quadricycles, with pedal	NAR	Free		
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	assistance, with an auxiliary electric motor with a continuous rated power exceeding 250 watts				
871160 90 20	---Electric scooters with an auxiliary electric motor with a continuous rated power exceeding 250 watts	NAR	Free		
871160 90 90	---Other with an auxiliary electric motor with a continuous rated power exceeding 250 watts	NAR	Free		

”.

Amendment to Chapter 89 of the Integrated Tariff Regulations 2017.

5. Chapter 89 of Schedule 1 to the Integrated Tariff Regulations 2017 is amended in the entries marked “8903 10 10”, “8903 10 90”, “8303 91 10”, “8903 91 90”, “8903 92 10”, “8903 92 91”, “8903 92 99”, “8903 99 10”, “8903 99 91” and “8903 99 99” by substituting the rate of duty specified in column 4 with 5%”.

Amendment to Schedule 3 of the Integrated Tariff Regulations 2017.

6. Schedule 3 to the Integrated Tariff Regulations 2017 is amended in inserting the following paragraph after the existing paragraph 49 –

“

50. Full hybrid motor vehicle.	5%
NOTE:	
“Full hybrid motor vehicle” as defined in Schedule 1, Chapter 87, paragraph 4 of the National Notes to the Integrated Tariff Regulations 2017.	

”.

Dated 30th September 2024.

F R PICARDO,
Chief Minister,
For the Government.

EXPLANATORY MEMORANDUM

This Legal Notice amends the Integrated Tariff Regulations 2017 principally to give effect to 2024 budget measures.