

Rates of Duty for New & Used Vehicles by Private Importers

USED MOTOR VEHICLES		PETROL	NEW MOTOR VEHICLE	<u>S</u>	<u>PETROL</u>
Up to	1000cc	15%	Up To	1000cc	15%
1001cc	1500cc	15%	1001cc	1500cc	15%
1501cc	2000cc	18%	1501cc	2000cc	18%
2001cc	3000cc	22%	2001cc	3000cc	22%
OVER	3001cc	22%	OVER	3001cc	22%
		DIESEL			DIESEL
UPTO	1500cc	22%	UP TO	1500cc	22%
1501cc	2000cc	18%	1501cc	2000cc	18%
2001cc	2500cc	22%	OVER	2001cc	22%
over	2501cc	35%			

Mild Hybrids (NO-HEV) 10% Full (PHEV) HYBRIDS 5%

ALL ELECTRIC 0%

MOTORCYCLES 4 STROKE

UP TO 50cc 6% OVER 51Cc 15%

ALL 2 STROKE MOTORCYCLES 50%



- 1. Requirements for a Second-Hand Vehicle Importation:
 - Vehicle must not be older 5 years from the first date of manufacture.
 - Original Logbook must be in the Importer's name.
 (If this is not accessible, either a Notarized Bill of Sale will be required between the buyer and owner. Both parties would need to be present on the day of Importation, and a CustomsOfficer will witness the Bill of Sale).
 - Proof of Residence (Gibraltar identification Card or Utility Bill)
 - Valuations carry a £59 admin fee.

2. Vehicle Exports:

- Registered owner of vehicle must complete an Export License at the Entry Processing Unit and bring the original Logbook.
- Subject to £12 admin fee.
- Vehicle can then be exported via the Land Frontier, Commercial Gate or Port where the export license is required to be submitted over to a Customs Officer.
- Please Note the vehicle has to be verified as 'seen out' under Customs supervision.

IN ADDITION TO THIS DOCUMENT PLEASE SEE ATTACHED PDF WITH A MORE IN-DEPTH BREAKDOWN OF RATES OF DUTY RELEVENT TO THE VALUATIONS COUNTER

FOR ANY FURTHER INFORMATION PLEASE CONTACT:

val.epu@hmcustoms.gov.gi