Regulations made under ss.27, 29 and 129.

CUSTOMS WAREHOUSES REGULATIONS 1993

(LN. 1993/138)

rr. 2, 3(1), (2), (3) and (7), 4, 5 and 6 **– 1.10.1993**
r. 3(4), (5) and (6) **– 1.4.1993**

Amending enactments			Relevant current provisions	Commencement date
LNs.	1993/149	–		
	1993/159	r.3(7)		11.11.1993
	1997/065	r.3(7)		12.6.1997
	1999/052	r.3(5)		1.10.1996

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CUSTOMS WAREHOUSES REGULATIONS 1993

Subsidiary 1993/138

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CUSTOMS WAREHOUSES REGULATIONS 1993

Subsidiary 1993/138

Title and commencement.

1. These Regulations may be cited as the Customs Warehouses Regulations, 1993 and shall come into effect on such day as the Governor may, by notice in the Gazette, appoint.

Customs warehouses.

2. (1) The licence fee chargeable for the storage of goods in a customs warehouse shall be 35 pence per cubic foot or part of a cubic foot for every month or part of a month.

(2) Where any goods remain in a customs warehouse for more than three months, the licence fee prescribed in subregulation (1) shall be increased by 10%:

Provided that the Collector may, in his discretion, waive any such increase by notice in writing to the person liable to pay the licence fee.

(3) The Collector may, in his discretion, decline to permit to be received into a customs warehouse non-dutiable goods or goods proffered for a deposit by any person not resident in Gibraltar, unless the deposit on account of licence fees or a sufficient guarantee for payment be given in a sum not exceeding three months licence fee therefor.

(4) Licence fees shall be computed from the date of storage or of restorage or of recognition of change of ownership, whichever shall be the latest date.

(5) No transfer of ownership of goods in a customs warehouse shall be recognised until all licence fees due in respect of the storage of the goods up to and including the date of recognition, has been paid.

(6) Unpacking and repacking of goods in a customs warehouse is prohibited except with the written permission of the Collector.

(7) Except with the written permission of the Collector, tobacco shall be received into a customs warehouse only in the receptacles in which it was imported.

Licence fees for goods for export or in transit.

3.(1) Notwithstanding anything to the contrary contained in these Regulations, the licence fee chargeable for storage in an approved place of goods for exportation or in transit shall be at the rate of £3.13 for every square metre (or part thereof) of the area occupied by such goods for every month (or part thereof).

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(2) The licence fee referred to in subregulation (1), shall be chargeable during the first six months of the storage and after the expiry of that period, licence fees shall be charged at the rate provided for in regulation 2.

(3) In subregulation (1) the expression "goods in transit"–

(a) has the meaning assigned to it in section 63(2) of the Act; but

(b) does not include–

(i) motor vehicles;

(ii) containers in the course of transshipment to which subregulation (7) applies.

(4) Notwithstanding anything to the contrary contained in these Regulations, the licence fee chargeable for storage in an approved place of motor vehicles in transit shall be £5 for up to a week and £1.50 a day thereafter for each motor vehicle.

(5) If motor vehicles in transit are stored in any area within Gibraltar other than in an approved place where uncustomed cars may, with the consent of the Collector, be parked or garaged for subsequent re-exportation, the Licence fee chargeable for the storage shall be £2.50 for up to one week and £0.75 a day thereafter for each motor vehicle:

Provided that the Collector may waive or reduce such fee in the following circumstances–

where the motor vehicles are stored in a private garage approved by the Collector for this purpose; or

where the motor vehicles are the subject of a certificate issued by the Minister with responsibility for trade and industry under paragraph 4 of Schedule 1 to the Import Duty (Franchise) Regulation, 1992.

(6) For the purposes of subregulations (4) and (5) a motor vehicle shall be in transit only if the conditions stated in section 63(2) of the Act are complied with in relation to that motor vehicle.

(7) Notwithstanding anything to the contrary contained in these Regulations, the licence fee chargeable for storage in an approved area , of containers for the purpose of re-exportation shall be £30 per container for a period not exceeding six weeks and thereafter, £25 per week or part thereof, and such licence fee shall be payable to the Collector of Customs.

Expenses to be borne by owners.

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4.(1) Receptacles of whatever size or description received into a customs warehouse or an approved place, shall be stored and removed at the expense of the owner.

(2) Where any portion of the stock belonging to an owner or owners is removed from a customs warehouse or an approved place, the remaining portion shall be stacked, deranged by or, at the expense of such owner or owners, in such manner as may be directed by the officer in charge of the customs warehouse or an approved place with a view to economy of space.

Classification of goods.

5. If any doubt arises as to the classification of any goods, the decision of the Collector shall be final.

Revocation.

6. The Government Stores and Transit Sheds Regulations 1987 are hereby revoked.

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