

Import and Export

IMPORTS AND EXPORTS (TEMPORARY IMPORTATION OF VEHICLES) REGULATIONS, 1985

1986-21
Revoked
Subsidiary
1985/123

Subsidiary Legislation made under s. 85.

IMPORTS AND EXPORTS (TEMPORARY IMPORTATION OF VEHICLES) REGULATIONS, 1985

Revoked by LN. 2017/190 as from 14.9.2017

(LN. 1985/123)

Commencement **14.11.1985**

Amending enactments	Relevant current provisions	Commencement date
None		

EU Legislation/International Agreements involved:

ARRANGEMENT OF REGULATIONS.

Regulation

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In exercise of the powers conferred on him by section 85 of the Imports and Exports Act, the Governor in Council has made the following regulations—

PART I: PRELIMINARY AND INTERPRETATION

Title.

1. These Regulations may be cited as the Imports and Exports (Temporary Importation of Vehicles) Regulations, 1985.

Definitions.

2. In these regulations—

“business use” shall mean any use, other than private use or excluded use, in the course of an activity carried on for consideration or financial gain;

“excluded use” shall mean use of a vehicle for the conveyance of passengers for hire or reward between two points within Gibraltar, or the industrial or commercial transportation of goods between two such points, provided that the transportation by a sales representative of the samples, handbooks and tools necessary for the exercise of his occupation shall not be treated as an excluded use;

“motor vehicle” shall mean any motor road vehicle, caravan or trailer and shall include the component parts, normal accessories and equipment imported with it and the lubricants and fuel contained in the standard tanks fitted by the manufacturer to a vehicle of that type, provided that there shall be excluded any motor road vehicle which by its type of construction or equipment is designed for and capable of transporting more than nine persons including the driver, or goods, or any special purpose vehicle or mobile workshop;

“normally resident” has the meaning assigned to it by regulation 4;

“occupational ties” shall not include attendance by a pupil or student at a school, college or university;

“personal ties” shall mean family or social ties to which a person devotes most of his time not devoted to occupational ties;

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“private use” shall mean any use other than business use or excluded use;

“temporary visitor” shall mean a person normally resident outside Gibraltar who, at the time of his entry into Gibraltar, intends to remain temporarily without becoming normally resident there.

Calculation of temporary importation period.

3. (1) Subject to the provisions of this regulation, for the purposes of these Regulations “temporary importation period”, in relation to goods imported by a temporary visitor, shall mean the period which begins when the goods are imported into Gibraltar and ends either

- (a) on the date of his departure therefrom; or
- (b) on such date as, in the twelve months immediately preceding his departure, he has had the goods in Gibraltar for a period of, or periods together amounting to, six months,

whichever is the earlier date.

(2) The Collector of Customs may extend the temporary importation period subject to such conditions as he thinks fit, where he is satisfied, on application by the temporary visitor to whom relief was afforded, that reasonable grounds for such extension exist.

Normal Residence

4. (1) A person shall be treated as being normally resident in the country where he usually lives—

- (a) for a period of, or periods together amounting to, at least 185 days in a period of twelve months;
- (b) because of his occupational ties; and
- (c) because of his personal ties.

(2) In the case of a person with no occupational ties, paragraph (1) shall apply with the omission of sub-paragraph (b), provided his personal ties show close links with that country.

(3) Where a person has his occupational ties in one country and his personal ties in another country, he shall be treated as being normally resident in the latter country provided that either

- (a) his stay in the former country is in order to carry out a task of a definite duration, or
- (b) he returns regularly to the country where he has his personal ties.

PART II: CONDITIONS OF RELIEF

Fulfilment of intention to be a condition.

5. Where relief from payment of duty is afforded under these Regulations subject to a specified intention on the part of a person in relation to the duration of his visit to Gibraltar or his departure therefrom, or the use or subsequent exportation of the goods in respect of which reliefs is afforded, it shall be a condition of the relief that such intention be fulfilled.

Restriction on disposal to be a condition.

6. Where relief from payment of duty is afforded under these Regulations, it shall be a condition of the relief that the goods are not lent, hired out or otherwise disposed of while they are in Gibraltar.

Enforcement.

7. Where relief from payment of duty has been afforded under these Regulations and subsequently the Collector of Customs is not satisfied that any condition subject to which such relief was afforded has been complied with, then, unless the Collector sanctions the non-compliance the duty shall become payable forthwith by the person to whom the relief was afforded (except to the extent that the Collector may see fit to waive payment of the whole or any part thereof) and the goods shall be liable to forfeiture.

PART III: MOTOR VEHICLES AND BICYCLES IMPORTED BY TEMPORARY VISITORS

Relief for motor vehicle or bicycle for private use.

8. (1) Subject to the provisions of Part II and of this regulation, a person entering Gibraltar shall not be required to pay any duty chargeable on the importation of any motor vehicle or bicycle on condition that -

- (a) he is a temporary visitor;

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- (b) such goods are intended solely for his private use;
- (c) such goods are intended to be exported from Gibraltar within the temporary importation period.

(2) Notwithstanding paragraph (1) above, and regulation 6, where relief is afforded in respect of any motor vehicle the subject of a hire contract which ends before the expiry of the temporary importation period, the Collector may authorise a re-hiring of the vehicle with a view to its exportation within 5 days, and its non-reimportation into Gibraltar.

Relief for workers crossing frontier.

9. Subject to the provisions of Part II and of regulation 10, a person entering Gibraltar across the land frontier with the Kingdom of Spain shall not be required to pay any duty chargeable on the importation of any motor vehicle or bicycle, on condition that

- (a) he is a temporary visitor normally resident in the Kingdom of Spain whose occupation requires him to travel regularly between his home and place of work situated in Gibraltar;
- (b) the goods are intended for the outward and return journeys between his home and his place of work and are not intended for any excluded use; and
- (c) the goods are intended to be exported from Gibraltar on his departure therefrom, unless in any particular case the Collector of Customs otherwise allows.

Exclusion of goods obtained duty or tax free abroad.

10. A person shall not be afforded relief under regulation unless the goods have borne, in their country of origin or exportation, the customs or other duties and taxes to which goods of that class or description are normally liable, and have not, by reason of their exportation, been subject to any exemption from, or refund of, such duties and taxes as aforesaid, or any turnover tax, excise duty or other consumption tax.

PART IV. - REPEAL

Repeal.

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11. The Motor Vehicles (Temporary Importation) Rules are repealed.