

**FIRST SUPPLEMENT TO THE GIBRALTAR
GAZETTE**

No. 2,711 of 11th FEBRUARY, 1993.

I ASSENT,
DEREK REFFELL,
GOVERNOR.

11th February, 1993.



GIBRALTAR.
No. 10 of 1993.

AN ACT to amend the Imports and Exports Act.

ENACTED by the Legislature of Gibraltar.

Title and commencement.

1. This Bill may be cited as the Imports and Exports (Amendment) Act, 1993, and shall come into effect on such day as the Governor may, by notice in the Gazette, appoint and different days may be so appointed for different purposes.

Amendment to section 2.

2. Section 2 of the Imports and Exports Act 1986 (hereinafter called "the principal Act") is amended in subsection (1)-

- (a) by inserting before the definition of "bicycle" the following definitions-

"approved place" means a place approved by the Collector which is not under the control of a Customs Officer but is operated in accordance with the instructions of the Collector;"

"approved processing zone" means an area where goods may be stored, processed, manufactured imported or exported and in which they may be processed or used for manufacturing;"

- (b) by omitting the definition of "drawback goods";
- (c) in the definition of "exporter" by inserting after the word "aircraft" the words "or a vehicle";
- (d) by omitting the definition of "motor cycle";
- (e) in the definition of "motor vehicle"-

(i) by omitting the word "three" and substituting therefor the word "two";

(ii) by inserting after the word "power" the words "and includes a motor cycle and a motor cycle with a side car attached but does not include a power-assisted bicycle";

- (f) by inserting after the definition of "North Mole" the following new definition-

"operator" means an operator licensed under the Traffic Act;"

- (g) by omitting the definition of private bonded store;

- (h) in the definition of "tons register" by omitting the expression "Merchant Shipping Act 1894 to 1979 or, in the case of a ship which is not registered under those Acts," and substituting therefor the expression "the relevant legislation or, in the case of a ship which is not registered under that Act,";
- (i) in the definition of "transit shed" by omitting the word "maintained" and substituting therefor the word "approved".

Amendment to section 3.

3. Section 3 of the principal Act is amended-

- (a) by omitting sub-section (1) and (2) and substituting therefor the following new sub-section-

"(1) The person appointed as Collector of Customs shall be responsible for the administration of this Act and for levying, collecting and accounting for of all duties, fees and charges imposed thereunder.";

- (b) by renumbering sub-section (3) as (2).

Amendment to section 4.

4. Section 4 of the principal Act is amended-

- (a) in sub-section (1) by omitting the words "loading or unloading" and substituting therefor the words "loading, unloading or storage";
- (b) in sub-section (2) by omitting the words "one year" and substituting therefor the words "three years".

Amendment to section 8.

5. Section 8 of the principal Act is amended in sub-section (2)-

- (a) by omitting the fullstop at the end of paragraph (c) and substituting therefor a semi-colon;
- (b) by inserting a new paragraph (d) as follows-

"(d) a person within or about to leave an approved processing zone or an approved place."

Amendment to section 10

6. Section 10 of the principal Act is amended-

- (a) by omitting the words "establish and maintain" and substituting therefor the word "approve";
- (b) by inserting after the words "four Corners" the words "or at such other place as he may determine".

Amendment to section 13.

7. Section 13 of the principal Act is amended by inserting after the words "obligations" the words "applicable to Gibraltar".

Amendment to section 14.

8. Section 14 of the principal Act is amended in sub-section (1) by omitting paragraph (c).

Amendment to section 18.

9. Section 18 of the principal Act is amended-

- (a) in sub-section (1) by-
 - (i) inserting a comma after the word "ship" where it appears for the first time together with the words "the driver, operator or agent of any vehicle";
 - (ii) inserting after the word "ship" where it appears for the second time a comma and the word "vehicle";
 - (iii) in paragraph (a)-
 - (aa) inserting after the word "ship" a comma and the word "vehicle";

(bb) inserting after the word "master," the words "driver or operator,";

(iv) in paragraph (b) omitting the words "or aircraft, her cargo, crew, passengers, stores and voyage;" and substituting therefor a comma and the words "vehicle or aircraft the cargo, crew, passengers, stores, journey or voyage;";

(v) in paragraph (c) omitting the words "or aircraft and her cargo" and substituting therefor a comma and the words "vehicle or aircraft and the cargo";

(b) in sub-section (5) by inserting after the word "master," the words "driver or operator,".

Amendment to section 20.

10. Section 20 of the principal Act is amended -

(a) in sub-section (1)(a) by inserting after the word "Mole" the words "or such other place as the Collector may determine-;

(b) in sub-section (2) by omitting the words "or a drawback is payable or has been paid".

Amendment to section 22.

11. Section 22 of the principal Act is amended by omitting sub-sections (3) and (4).

Amendment to section 23.

12. Section 23 of the principal Act is amended in sub-sections (1) and (2) by omitting the words "a Government store" and substituting therefor the words "an approved transit shed".

Amendment to section 24.

13. Section 24 of the principal Act is amended in sub-section (1)(b) by inserting after the word "duty" the words "or without payment of duty at the rate specified in the Integrated Tariff provided for by section 45".

Repeal and replacement of section 27.

14. Section 27 including the marginal note thereto, is repealed and replaced by the following new section-

"Customs warehouse.

27. The Collector may, from time to time, designate any building to be a Customs warehouse for the reception and Securing of any dutiable goods."

Amendment to section 28.

15. Section 28 of the principal Act is amended-

- (a) in the marginal note thereto by omitting the word "Establishment" and substituting therefor the word "Approval";
- (b) in sub-section (1) by-
 - (i) omitting the words "establish and maintain" and substituting therefor the word "approve";
 - (ii) inserting after the words "Four Corners" the words "or such other place as he may determine";
- (c) in sub-section (2) by omitting the words "on which goods may be deposited in and substituting therefor the words "of his approval of".

Repeal and replacement to section 29.

16. Section 29 of the principal Act including the marginal note thereto is repealed and replaced by the following new section-

"Licence fees.

29.(1) The Collector may, from time to time, prescribe licence fees for the receipt and storage of dutiable goods in Customs warehouses and transit sheds and for the delivery of the goods therefrom.

- (2) The owner of any goods in a Customs warehouse or transit shed shall not be entitled to remove any of those goods until licence fees in respect of them have been paid."

Amendment to section 32.

17. Section 32 of the principal Act is amended-

- (a) in sub-section (1) by omitting all the words after the words "shall be removed under" and substituting therefor the words "the direction of the Collector to an approved place and shall be deposited and kept in such place until removed thence either for consumption in Gibraltar or for exportation.";
- (b) in sub-section (2) by omitting the words "transit shed pending removal to a Government store or private bonded store." and substituting therefor the words "approved transit shed pending removal to an approved place."

Amendment to section 34.

18. Section 34 of the principal Act is amended-

- (a) in sub-section (1) by-
- (a) in sub-section (1) by-
- (i) inserting after the word "airport" the words "or adjacent to British Lines Road or at such other place as the Collector may, by notice in the Gazette, determine from time to time";
- (ii) omitting the words "a Government store" and substituting therefor the words "an approved place";
- (b) in sub-section (2) by omitting the words "any Government store" and substituting therefor the words "an approved place".
- (c) in sub-section (3) by inserting after the word "airport" the words "or adjacent to British Lines Road

or at any other place designated in accordance with sub-section (1)".

Amendment to section 36.

19. Section 36 of the principal Act is amended-

- (a) in sub-section (1) by omitting the words "store, transit shed or private bonded store" and substituting therefor the words "Customs Warehouse";
- (b) in sub-section (2) by omitting the words "Government store, transit shed or private bonded store" and substituting therefor the words "Customs warehouse".

Amendment to section 38.

20. Section 3 of the principal Act is amended by omitting the words "goods stored in a Government store" and substituting therefor the words "stored goods".

Amendment to section 39.

21. Section 39 of the principal Act is amended-

- (a) by omitting the words "a Government store" and substituting therefor the words "an approved transit shed";
- (b) by omitting the words "three months" and substituting therefor the words "one month".

Repeal and replacement of section 40.

22. Section 40 of the principal Act including the marginal note thereto is repealed and replaced by the following new section-

"Conditions in relation to storage.

- 40. Where goods have been stored in an approved place, a Customs warehouse or an approved processing zone, the Collector may impose such conditions on the storage of those goods as he shall think fit for the purpose of ensuring

compliance with this Act and where such conditions are not met, the Collector may cause goods stored contrary to such conditions, to be sold."

Amendment to section 43.

23. Section 43 of the principal Act is amended in sub-section (1)(b) by omitting the words "rent, charges and" and substituting therefor the word "licence".

Amendment to section 50.

24. Section 50 of the principal Act is amended by omitting the words "a Government store or private bonded store" and substituting therefor the words "an approved place".

Amendment to section 53.

25. Section 53 of the principal Act is amended in sub-section (3) by omitting the words "a Government store" and substituting therefor the words "an approved transit shed".

Amendment to section 55.

26. Section 55 of the principal Act is amended by omitting everything after the word "which" and substituting therefor the following words-

"were entered for storage in an approved place, immediately before the goods are removed therefrom."

Amendment to section 56.

27. Section 56 of the principal Act is amended-

- (a) by omitting the words "and motor cycles";
- (b) by omitting paragraph (b) and substituting therefor the following new paragraph-

"(b) where they have been stored in an approved place, immediately before removal therefrom,".

Amendment to section 57.

28. Section 57 of the principal Act is amended in the proviso to sub-section (2) by omitting the figure "97" and substituting therefor the figure "96".

Amendment to section 58.

29. Section 58 of the principal Act is amended in the proviso to sub-section (1) by omitting the word "Governor "and substituting therefor the word "Collector".

Amendment to section 62.

30. Section 62 of the principal Act is amended-

- (a) by omitting the words "a Government store" and substituting therefor the words "an approved place";
- (b) by omitting the words "in respect of which the Financial and Development Secretary has made an order under the provisions of section 73" and substituting therefor the words "designated by the Collector under the provisions of section 73".

Amendment to section 67.

31. Section 67 of the principal Act is amended by omitting sub-section (1) and substituting therefor the following new subsection-

"(1) Where it is shown to the satisfaction of the Collector that-

- (a) any goods on which duty has been paid has been destroyed or lost before clearance has been granted and before they were removed from an approved transit shed; or
- (b) any goods in respect of which an entry has been made and duty paid before importation have been so destroyed or lost-

(i) after importation but before clearance for any purpose for which they were entered on importation;

(ii) while in an approved transit shed,

the Collector shall remit or refund any duty chargeable or paid thereon."

Amendment to section 72.

32. Section 72 of the principal Act is amended in sub-sections (1) and (2) by omitting the words "or drawback".

Amendment to section 73.

33. Section 73 of the principal Act is amended-

(a) in sub-section (1) by omitting the words "the Financial and Development Secretary may by order declare" and substituting therefor the words "the Collector may designate-;

(b) by omitting sub-section (2) and substituting therefor the following new sub-section-

“(2) Where the Collector has designated premises in accordance with sub-section (1), he may grant a licence to any person to sell duty-free goods from such premises.”;

(c) in subsection (3) by omitting the words "Financial and Development Secretary" and substituting therefor the word "Collector";

(d) in sub-section (4) by omitting the words "Financial and Development Secretary" and substituting therefor the word "Collector".

Repeal and replacement of section 77.

34. Section 77 of the principal Act including the marginal note thereto is repealed and replaced by the following section-

“Goods in approved places and transit sheds.

77. No person shall deliver or remove any goods from an approved place or from a transit shed unless,-

(a) an entry thereof in such form and containing such particulars as may be prescribed has been delivered to a Customs Officer in accordance with section 21; and

(b) the duty on those goods, if any, has been paid; and

(c) all charges and fees payable in respect of the storage of the goods and any wharfage and other charges in respect thereof, have been paid; and

(d) the authority of a Customs Officer has been obtained and the removal is in accordance with any directions he may have given.”.

Amendment to section 81.

35. Section 81 of the principal Act is amended in sub-section (5) by inserting after the word "Commander" a comma and the words "person in charge or control of a vehicle".

Amendment to section 83.

36. Section 83 of the principal Act is amended-

(a) in sub-section (1) by omitting in paragraph (b) the words "and any drawback paid in respect thereof is repaid";

(b) in sub-section (4) by omitting the words "or are drawback goods".

Amendment to section 98.

37. Section 98 of the principal Act is amended-

(a) by omitting the word "rent" wherever it appears;

- (b) in sub-section (1) by omitting the words "or drawback of duty".

Amendment to section 105.

38. Section 105 of the principal Act is amended in paragraph (a) by omitting the words "a Government store" and substituting therefor the words "an approved place".

Amendment to section 109.

39. Section 109 of the principal Act is amended in subsection (4)-

- (a) by omitting the words "or drawback of duty";
- (b) by omitting the figure "99" and substituting therefor the figure "98".

Amendment to section 112.

40. Section 112 of the principal Act is amended in subsection (1) by omitting the word "other".

Amendment to section 113.

41. Section 113 of the principal Act is amended by omitting the words "a Government store" and substituting therefor the words "an approved place".

Amendment to section 128.

42. Section 128 of the principal Act is amended in paragraph (a) by omitting the words "a Government store" and substituting therefor the words "an approved place".

Amendment to section 129.

43. Section 129 of the principal Act is amended-

- (a) by omitting paragraph (b) and substituting therefor the following new paragraph-

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"(b) prescribing the charges and fees to be taken for the receipt, storage and delivery of dutiable goods in and from an approved place or transit shed;"

(b) by omitting the fullstop at the end of paragraph (e) and substituting therefor a semi-colon;

(c) by inserting after paragraph (e) a new paragraph (f) as follows-

"(f) prescribing the circumstances in which goods liable to duty and on which duty has not been paid or which have been liable to a reduced rate of duty subject to conditions and the conditions have not been satisfied, may be forfeit."

Repeal of sections 35, 44, 46, 47, 48, 49 and 90.

44. Sections 35, 44, 46, 47, 48, 49 and 90 of the principal Act are repealed.

Passed by the Gibraltar House of Assembly on the 3rd day of February, 1993.

D. FIGUERAS,
Clerk to the Assembly.