

Subsidiary Legislation made under s.129(g).

**Imports and Exports (ATA Convention) Regulations 2020****LN.2020/510***Commencement*      **24.12.2020**

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**ARRANGEMENT OF REGULATIONS.**

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*In exercise of the powers conferred on the Government by section 129(g) of the Imports and Exports Act, 1986, and all other enabling powers, and for the purposes of implementing the Customs Convention on the A.T.A Carnet for the temporary admission of goods signed on 6<sup>th</sup> December 1961 in Brussels, as amended, the Government has made the following Regulations–*

**Title.**

1. These Regulations may be cited as the Imports and Exports (ATA Convention) Regulations 2020.

**Commencement.**

2. These Regulations come into operation on the date of publication.

**Interpretation.**

3.(1) In these Regulations, unless the context otherwise requires–

“the Act” refers to the Imports and Exports Act, 1986;

“the ATA Convention” means the Customs Convention on the A.T.A Carnet for the temporary admission of goods signed on 6th December 1961 in Brussels;

“ATA Carnet” means the international customs document for temporary admission issued under the provisions of the ATA Convention, in the form and manner prescribed under the ATA Convention, and which is current at the time a declaration is made;

“ATA Carnet holder” means a person to whom an ATA Carnet has been issued under the ATA Convention and on whose behalf a customs declaration has been made in the form of an ATA Carnet;

“ATA Carnet procedure” means the temporary admission of goods or transit under an ATA Carnet which will be re-exported in the same contracting State in which they were imported;

“authorised person” means a customs officer as defined in section 2 of the Act or a member of the Force as defined in section 2 of the Police Act 2006;

“certificate of location” means a document certified or provided by the Collector to confirm or prove that the goods have been re-exported before the expiry date;

“claim” refers to a notice from a customs authority that –

- (a) breach of the ATA Carnet procedure has occurred; or
- (b) it is subsequently discovered that the discharge of the ATA Carnet was obtained improperly or fraudulently;

“claim period” means one year after the ATA Carnet’s expiry date;

“contracting State” means any state which is a party to the ATA Convention or other political subdivision of a state or any territory falling under the jurisdiction of a state to which the ATA Convention has been extended;

“customs office” means the places where the ATA Carnet needs to be presented with the goods on entry, exit or transit through Gibraltar;

“expiry date” refers to the expiry date assigned upon the release of the ATA Carnet to the ATA Carnet holder, being either-

- (i) the date on which the ATA Carnet expires; or
- (ii) the date of expiry of the maximum period of temporary admission specified for the particular type of goods, whichever is the earlier;

“goods” has the same meaning as given in section 2 of the Act;

“guaranteeing association” means-

- (i) an association approved by the Collector in Gibraltar for the issue of ATA Carnets and to guarantee the sums referred to in Article 6 of the ATA Convention in Gibraltar; or
- (ii) an association approved by the customs authorities of a contracting State for the issue of ATA Carnets and to guarantee the sums referred to in Article 6 of the ATA Convention, in the territory of that contracting State;

“Collector” has the same meaning as given in section 2 of the Act and includes an officer appointed under the Act to assist the Collector in carrying out the provisions of the Act;

“import duty” has the same meaning as given in section 45 of the Act;

“international guarantee chain” means the system administered by the International Chamber of Commerce, through its designated body, the World Chambers

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Federation, which provides reciprocal guarantees assuring customs authorities in contracting States that any duties and taxes will be paid in case of any breach under the ATA Convention;

“issuing association” means –

- (i) an association approved by the Collector in Gibraltar for the issue of ATA Carnets in Gibraltar; or
- (ii) an association approved by the customs authorities of a contracting State for the issue of the ATA Carnets in the territory of that contracting State;

“normal working hours” refers to the periods of time during which each entry point or exit point in Gibraltar would be open to the public.

“representative” refers to a person that the ATA Carnet holder may appoint or authorise in the ATA Carnet or by letter of authorisation, to act on behalf of the ATA Carnet holder in connection with an ATA Carnet;

“split consignments” means the total number of goods specified in a commercial contract between the supplier and the customer and transported in a single part or in multiple parts;

“temporary admission” means the temporary importation of goods free of import duty in accordance with Article 3 of the ATA Convention and under the laws of the contracting State of importation; and

“transit” has the same meaning given in section 2 of the Act.

(2) In these Regulations words and expressions that are not defined must –

- (a) if defined in the ATA Convention, have the meaning given in the ATA Convention; and
- (b) to the fullest extent possible be construed so as to give effect to the ATA Convention.

**Scope.**

4.(1) Under the ATA Carnet procedure, the Collector must accept an ATA Carnet-

- (a) as a valid form of import, export or transit declaration for temporary admission; and

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(b) as security for the sums referred to in Article 6 of the ATA Convention, provided the ATA Carnet is issued and used in accordance with the conditions under the ATA Convention for goods temporarily imported, exported or in transit under-

- (i) the Customs Convention on the temporary importation of professional equipment, made at Brussels on the 8<sup>th</sup> June 1961;
- (ii) the Customs Convention concerning facilities for the importation of goods for display or use at exhibitions, fairs and meetings or similar events, done at Brussels on 8<sup>th</sup> June 1961 insofar as the contracting State is a party to these Conventions;
- (iii) other International temporary importation conventions or under temporary admission procedures under Gibraltar law for the temporary importation of goods;
- (iv) transit arrangements under Gibraltar law; or
- (v) any other arrangements for goods which will be re-exported from the same territory to which they were imported.

(2) Notwithstanding subregulation (1), the Collector may require any person to comply with such other conditions and requirements as may be applicable to each declaration under Gibraltar law.

(3) These Regulations shall not apply to the following-

- (a) goods imported for sale or hire;
- (b) goods intended to be processed or repaired;
- (c) goods which are perishable or consumable in nature;
- (d) postal items defined as “letter-post” and “parcels” in the Acts of the Universal Postal Union currently in force;
- (e) prohibited goods under the Act or under any other legislation;
- (f) goods used as a means of transport;
- (g) equipment to be used for construction, repair or maintenance; or

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(h) such other goods as may be excluded from time to time under the ATA Convention.

(4) An ATA Carnet may be used for goods which are restricted or regulated under the Act or under any other legislation, provided the ATA Carnet is used in accordance with the restriction or regulation applicable.

(5) Until such time as the Conventions in the proviso to subregulations (1) (a) and (b) are extended to Gibraltar, these Regulations must be applied to the fullest extent possible to give effect to the Conventions but only insofar as in doing so it is not contrary to these Regulations or any other enactment under Gibraltar law.

**Issue and use of ATA Carnets.**

5.(1) No issuing association may, without the prior written approval of the Collector, issue ATA Carnets in Gibraltar, and this approval may be subject to such conditions as the Collector may consider appropriate, including, but not limited to, the condition that any fee charged for the ATA Carnet be proportionate and commensurate with the costs actually incurred by the issuing of the ATA Carnets.

(2) If an issuing association receives the prior written approval of the Collector, that issuing association may only issue ATA Carnets with an expiry date.

(3) If an issuing association decides to issue an ATA Carnet it must-

(a) charge a fee for the issuing of an ATA Carnet; and

(b) require the ATA Carnet holder to provide a guarantee from a guaranteeing association which fulfils the conditions in subregulation (4).

(4) A guarantee shall provide for the payment of all such import duty as may be due to the Collector, for a failure to comply with the conditions of temporary importation or transit as provided in the ATA Convention in respect of goods imported into Gibraltar under an ATA Carnet which has been issued by an issuing association.

(5) The issuing association must include such information and particulars in the ATA Carnet as may be required under the ATA Convention or under the ATA Carnet procedure.

(6) A guaranteeing association may issue ATA Carnets if it complies with the requirements in subregulations (1) to (4) and the provisions of the ATA Convention.

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(7) The ATA Carnet holder and the representative shall be responsible for the observance and compliance of all the conditions governing the use of ATA Carnets under the ATA Convention and the ATA Carnet procedure, and, in particular, they must ensure-

- (a) the goods and their use under the ATA Carnet is acceptable to the customs authority of the relevant contracting State;
- (b) the ATA Carnet is completed in the appropriate manner;
- (c) the ATA Carnet is presented to each customs authority to certify, endorse or stamp, and if required, to complete in the appropriate manner, each time the goods enter or leave a contracting State;
- (d) the customs office or customs authority is advised if the ATA Carnet can no longer be used for the goods in question; and
- (e) the ATA Carnet and goods are presented when requested by the customs office or customs authority.

(8) A single ATA Carnet may be used for goods which pass through several contracting States during the course of one journey.

(9) The same ATA Carnet may be used for several exits and re-entries under the ATA Convention, provided that there is no change to the goods under the ATA Carnet.

(10) Once an ATA Carnet has been issued, no item of goods may be added to the ATA Carnet and a further ATA Carnet must be issued for any additional items.

### **Guarantee.**

6.(1) No guaranteeing association may, without the prior written approval of the Collector, provide a guarantee for an ATA Carnet in Gibraltar to any person.

(2) A guaranteeing association may only seek the prior written approval of the Collector as referred to in subregulation (1) if it forms part of the international guarantee chain.

(3) A guarantee under subregulation (1) is a guarantee to pay the Collector all such import duty as may be due to him for a failure to comply with the conditions of temporary admission or transit as provided in the ATA Convention, in respect of goods imported into Gibraltar under an ATA Carnet issued by an issuing association.

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(4) The liability of the guaranteeing association to pay the Collector under a guarantee shall not exceed the amount referred to in Article 6 of the ATA Convention, or such other amount as may be provided under the ATA Convention from time to time.

(5) The guaranteeing association shall be liable to pay to the Collector all sums referred to in subregulations (3) and (4), but such liability shall be joint and several with the persons responsible for the payment of import duty under the Act, these Regulations or under any other applicable legislation.

(6) If, at the time of importation, the Collector decides to unconditionally discharge an ATA Carnet in respect of certain goods, no import duty may be claimed from the guaranteeing association under Article 6 of the ATA Convention, unless it is subsequently discovered that the discharge of the ATA Carnet was obtained improperly or fraudulently or there has been a failure to comply with the conditions of temporary admission or transit under the ATA Convention.

(7) Notwithstanding subregulation (5), the Collector shall not require the payment of the amount referred to in Article 6 of the ATA Convention from a guaranteeing association, unless a claim has been made against the guaranteeing association, within the claim period.

**ATA Carnet procedure starting outside Gibraltar.**

7.(1) An ATA Carnet shall only be accepted by the Collector in Gibraltar if –

- (a) it is validly issued in one of the contracting States to the ATA Convention;
- (b) it is endorsed and guaranteed by a guaranteeing association which forms part of the international guarantee chain; and
- (c) subregulation (2) is complied with.

(2) The ATA Carnet holder or the representative shall-

- (a) complete the ATA Carnet in the appropriate manner;
- (b) present the ATA Carnet with the goods to the customs authorities in each contracting State outside Gibraltar; and
- (c) ensure that each customs authority outside Gibraltar shall certify, endorse or stamp the ATA Carnet, or treat the ATA Carnet and the goods in such other manner as may be required under the ATA Convention or ATA Carnet procedure.



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(3) If any person fails to comply with subregulations (1) or (2), the Collector shall not accept the ATA Carnet and the goods, and a declaration under the Act shall be required.

(4) Once the ATA Carnet and the goods arrive in Gibraltar, the ATA Carnet holder or the representative must-

- (a) complete the ATA Carnet in the appropriate manner; and
- (b) present it with the goods, without delay, to the Collector.

(5) The Collector shall comply with the following formalities-

- (a) verify the information on the ATA Carnet;
- (b) verify that the goods on the ATA Carnet and all identifying marks correspond with the goods;
- (c) record the particulars of any identifying marks or seals that have been added to the goods, the final date for the re-exportation of the goods and the name and address of the customs office of temporary importation;
- (d) complete, certify endorse or stamp the ATA Carnet;
- (e) treat the ATA Carnet in such other manner as may be required under the ATA Convention or the ATA Carnet procedure;
- (f) retain such part of the ATA Carnet as provided under the ATA Convention; and
- (g) fulfil such other requirements as may be required under the ATA Convention from time to time,

and upon complying with these formalities, the Collector may release the ATA Carnet and the goods to the ATA Carnet holder or the representative.

(6) If the ATA Carnet holder or the representative fail to comply with subregulation (4), the guaranteeing association shall be liable to pay import duty to the Collector for goods under the ATA Carnet.

(7) The steps required to be taken under subregulation (4) and regulation 8(2) and (5) must be effected during normal working hours, but the Collector may, with prior notice and at the request of the ATA Carnet holder or the representative, allow for any of these steps to take place outside the normal working hours or at any other place.

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(8) The Collector shall not require payment for any certificates, endorsements or stamps on an ATA Carnet nor for any other attendance by the customs office during normal working hours.

(9) Where the presentation of the ATA Carnet and the goods under this regulation or under regulation 8 (2) and (5) takes place outside the normal working hours, a charge shall be payable by the ATA Carnet holder or the representative to the Collector, for such an amount as is determined by the Collector.

(10) If the ATA Carnet and the goods are presented in accordance with this regulation, the goods are deemed to be declared for a transit procedure within sections 18 to 22 or 63 of the Act, and no additional transit declaration for the purposes of importation shall be required either before or on import.

(11) The ATA Carnet procedure shall be deemed to have been correctly terminated where the ATA Carnet holder or the representative presents one of the following documents-

- (a) the ATA Carnet certified, endorsed or stamped by the Collector in accordance with Article 8 (1) of the ATA Convention; or
- (b) a certificate of location as certified or provided by the Collector.

(12) If the original documents referred to in subregulation (11) are not available, copies certified by the Collector as being true copies of the original documents may be provided as proof that the ATA Carnet procedure has been correctly terminated.

(13) If the conditions in subregulations (4) and (11) are not complied with, the ATA Carnet shall be deemed not to have been terminated and the Collector may demand payment of import duty from the guaranteeing association and proof of the current location of the goods from the ATA Carnet holder or the representative.

(14) The ATA Carnet holder or the representative must ensure that before the expiry date-

- (a) the goods are exported from Gibraltar and presented with the ATA Carnet to each customs office and customs authorities referred to in regulation 7 (2); and
- (b) the ATA Carnet is returned to the place in the contracting State where it was issued.

**ATA Carnet procedure that starts in Gibraltar.**

8.(1) Where an ATA Carnet has been issued in Gibraltar, it shall be considered a temporary export declaration provided it is-

(a) endorsed and guaranteed by a guaranteeing association, which forms part of the international guarantee chain; and

(b) subregulation (2) is complied with,

but this does not discharge any person from the obligation to produce or present any other document required by the Collector to permit the exportation of the goods under an ATA Carnet.

(2) The ATA Carnet holder or the representative shall complete the ATA Carnet in the appropriate manner and present it with the goods to the Collector.

(3) If any person fails to comply with subregulations (1) or (2), the Collector shall not accept the ATA Carnet or the goods, and a declaration under the Act shall be required.

(4) Where an ATA Carnet is used as a temporary export declaration, the Collector shall carry out the following formalities-

(a) ensure that the ATA Carnet has been completed in the appropriate manner by the ATA Carnet holder or the representative;

(b) verify the information given in the ATA Carnet against the goods under cover of the ATA Carnet;

(c) record the time limit for the re-importation of the goods on the ATA Carnet;

(d) record the name of the customs office of temporary re-exportation on the ATA Carnet;

(e) certify, endorse or stamp the ATA Carnet or treat the ATA Carnet in such other manner as may be required;

(f) retain such part of the ATA Carnet as is required;

(g) return such part of the ATA Carnet as is required; and

(h) fulfil such other requirement as may be applicable under the ATA Convention.

(5) The ATA Carnet holder or the representative shall ensure that the re-importation of the goods takes place before the expiry date.

(6) The ATA Carnet holder or the representative shall-

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- (a) complete the ATA Carnet as required under the ATA Carnet procedure;
- (b) present the ATA Carnet with the goods to the customs authorities in each contracting State outside Gibraltar; and
- (c) ensure that each customs authority outside Gibraltar certify, endorse or stamp the ATA Carnet, or treat the ATA Carnet and the goods in such other manner as may be required under the ATA Convention or ATA Carnet procedure.

(7) When the ATA Carnet and goods arrive for re-importation into Gibraltar, the ATA Carnet holder or the representative must-

- (a) complete the ATA Carnet in the appropriate manner; and
- (b) present the ATA Carnet together with the goods, without delay, to the Collector.

(8) The Collector shall comply with the following formalities-

- (a) verify the information on the ATA Carnet;
- (b) verify that the goods on the ATA Carnet and all identifying marks correspond with the goods;
- (c) complete and retain such part of the ATA Carnet as required;
- (d) certify, endorse or stamp;
- (e) comply with such other requirement under the ATA Convention as may be applicable from time to time,

and upon complying with these formalities, the Collector may release the ATA Carnet and the goods to the ATA Carnet holder or the representative.

(9) The ATA Carnet procedure is deemed to have been terminated correctly where the ATA Carnet holder presents to the satisfaction of the Collector one of the following documents-

- (a) the ATA Carnet certified, endorsed or stamped by a customs authority in a contracting State in accordance with Article 8 (1) of the ATA Convention; or
- (b) a certificate of location issued by that contracting State.

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(10) If the original documents referred to in subregulation (9) are not available, copies certified by the customs authority of that contracting State as being true copies of the original documents, may be provided as proof that the ATA Carnet procedure has been correctly terminated.

(11) If this regulation is not complied with, the ATA Carnet will not be terminated correctly and the Collector may demand payment of import duty from the guaranteeing association and proof of current location of the goods from the ATA Carnet holder or the representative.

(12) If any person fails to comply with this regulation, they shall be guilty of an offence.

(13) The ATA Carnet holder or the representative must ensure that prior to the expiry date-

(a) the goods are exported from Gibraltar and presented to each customs office as referred to in subregulations (2), (6) and (7); and

(b) the ATA Carnet is returned to the place in Gibraltar where it was issued.

### **Regularisation of ATA Carnet.**

9.(1) The guaranteeing association must within a period of six months from the date of a claim, provide evidence of the re-exportation of the goods under the conditions laid down in the ATA Convention, or alternatively, provide evidence of any other proper discharge of the ATA Carnet as permitted under the ATA Convention.

(2) If the evidence referred to in subregulation (1) is not provided within this period of six months, the guaranteeing association shall immediately deposit or provisionally pay any sums due under Article 6 (1) of the ATA Convention.

(3) The deposit or provisional payment made by the guaranteeing association under subregulation (2) shall become final after three months from the date of deposit or provisional payment, unless the guaranteeing association provides the evidence referred to in subregulation (1) within this period of three months.

(4) If the guaranteeing association provides the evidence under subregulation (1), any provisional payment or deposit made by the guaranteeing association under subregulation (2) must be refunded to that guaranteeing association.

(5) If any contracting State does not provide in its laws for a deposit or provisional payment as set out in subregulation (2), the guaranteeing association shall immediately pay the sums due under Article 6 (1) of the ATA Convention, and such payment shall be

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regarded as final unless evidence under subregulation (1) is provided within three months from the date of payment.

(6) If the guaranteeing association referred to in subregulation (5) provides the evidence referred to in subregulation (1), any provisional payment or deposit shall be refunded to that guaranteeing association.

**Alternative evidence of termination of ATA Carnet procedure.**

10.(1) If regulation 8(9) cannot be complied with, and goods are imported into Gibraltar under an ATA Carnet beyond the expiry date, the ATA Carnet procedure can be deemed to be validly terminated where the following evidence of re-exportation is provided to the Collector-

- (a) particulars relating to an importation or re-importation which can be proved to have taken place after the re-exportation from Gibraltar and which are entered in the ATA Carnet by the customs authorities of another contracting State on importation or re-importation, or, a certificate is issued by those customs authorities based on the particulars in the ATA Carnet on importation or re-importation into that contracting State; or
- (b) any other documentary evidence that the goods are outside Gibraltar.

(2) Where the Collector waives the requirement of re-exportation of any goods under a ATA Carnet which is imported into Gibraltar, the guaranteeing association shall be discharged from its obligations only when the Collector has certified in the ATA Carnet that the position regarding those goods has been regularised as provided in Article 8 (3) of the ATA Convention.

(3) Where any person provides the evidence referred to in regulation 10(1) (a) or (b), the Collector shall have the right to demand payment of a regularisation fee from that person.

(4) Where it is impossible to re-export goods from Gibraltar due to their destruction, loss, theft, sale or distribution, such import duty as is determined by the Collector shall be payable by the ATA Carnet holder or the representative.

**Loss, theft or destruction of ATA Carnet.**

11. Where the ATA Carnet is stolen, destroyed or lost whilst the goods to which it relates are in Gibraltar, the Collector shall, at the request of the issuing association, and subject to such conditions as the Collector may determine, accept a replacement ATA Carnet with the same expiry date as the ATA Carnet which it replaces.

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**Partial loads.**

12.(1) The ATA Carnet holder or the representative shall ensure that the ATA Carnet contains a complete and accurate description of the goods forming part of the ATA Carnet procedure, and shall not include any other goods in the ATA Carnet.

(2) Where the goods under an ATA Carnet are divided into split consignments, the ATA Carnet holder or the representative must ensure that the ATA Carnet is valid for these split consignments.

**Replacement ATA Carnet.**

13.(1) Where the ATA Carnet holder or the representative are unable to re-export the goods before the expiry date, the issuing association that issued the ATA Carnet, may issue a replacement ATA Carnet.

(2) If the Collector accepts a replacement ATA Carnet, he shall discharge the replacement ATA Carnet provided all other conditions under the ATA Convention and under these regulations are complied with.

(3) If the ATA Carnet holder or the representative are unable to obtain a replacement ATA Carnet, the ATA Carnet holder or the representative must re-export the goods or pay the import duty as determined by the Collector.

**Seizure.**

14.(1) Where goods under an ATA Carnet are imported but cannot be re-exported from Gibraltar due to the seizure of the goods by an authorised person (through the exercise of any powers under any enactment or by virtue of a court order from a court in Gibraltar), the requirement to re-export shall be suspended for the duration of the seizure and the Collector shall, as far as reasonably possible -

- (a) notify the guaranteeing association of the seizure in Gibraltar, of goods admitted under an ATA Carnet guaranteed by that association; and
- (b) advise the guaranteeing association of any measures taken by the Collector in relation to the goods.

(2) Where subregulation (1) applies, the issuing association that issued the ATA Carnet may issue a replacement ATA Carnet for any goods which are not subject to seizure under subregulation (1).

**Translation and additional information.**

15.(1) Where the ATA Carnet is completed in a language other than English, it shall be accompanied by a translation into English.

(2) The Collector shall request such additional information as he may require from any person, if he determines that the information contained in the ATA Carnet is insufficient for the purposes of the ATA Carnet procedure.

**Importation and exportation of ATA Carnets.**

16.(1) ATA Carnets or parts of ATA Carnets intended to be issued in Gibraltar, imported into Gibraltar and intended to be used by an issuing association and sent from –

- (i) an issuing association established in another contracting State;
- (ii) an international organisation affiliated to issuing or guaranteeing associations ; or
- (iii) by customs authorities of a contracting State,

shall be imported without any liability, prohibitions or restrictions, provided that Gibraltar law is complied with at all times.

(2) ATA Carnets or parts of ATA Carnets intended to be issued in a contracting State outside Gibraltar, exported from Gibraltar and sent to-

- (i) an issuing association established in another contracting State;
- (ii) an international organisation affiliated to issuing or guaranteeing associations; or
- (iii) customs authorities in another contracting State,

shall be exported free of any liability, prohibitions or restrictions in Gibraltar, provided that Gibraltar law is complied with at all times.

**Criminal proceedings and assistance.**

17.(1) Save as otherwise provided in these Regulations, all offences under these Regulations and all proceedings for the recovery of any import duty, charge or penalty under these Regulations or for the recovery of any overpayment of refund shall be prosecuted or taken in the Magistrates Court for Gibraltar and section 98 of the Act shall apply for these purposes.

(2) Where the Collector seeks to obtain information and assistance from any issuing authority or guaranteeing association for the purposes of any proceedings referred to in



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subregulation (1), the request shall be addressed to the issuing association or guaranteeing association of the contracting State where the issuing association or guaranteeing association is established.

### **Remedy of contravention.**

18.(1) Where any person commits an offence under these Regulations or under any related legislation, or has failed to comply with the Regulations or any provision under the ATA Convention, the Collector shall notify the ATA Carnet holder and the guaranteeing association of the offence or failure, and the Collector may not accept the ATA Carnet until he is satisfied that any failure has been remedied, and may institute such proceedings and take such action as he deems fit, against that person under these Regulations, or for the recovery of any import duty, charge or penalty imposed under the Act or under any other legislation.

(2) When it is impossible to establish in which jurisdiction an offence or failure to comply was committed or took place, it shall be deemed to have been committed in or to have taken place in Gibraltar if it was detected in Gibraltar.

(3) For the purposes of subregulation (1) the Collector may request such assistance from any issuing association or guaranteeing association as he deems fit, and upon such a request from the Collector, the issuing association or guaranteeing association shall provide such assistance to the Collector as he may require.

### **Criminal liability and forfeiture.**

19.(1) Nothing in these Regulations affects the exercise of any powers, duties, discretions and relevant provisions under the Act.

(2) Any person who fails to comply or who acts in contravention of any of these Regulations, is guilty of an offence and liable on summary conviction to a fine at level 5 on the standard scale.

### **Offences by corporations etc.**

20.(1) Where an offence under these Regulations has been committed by a body corporate and it is proved to have been committed with the consent or connivance of, or to have been attributable to any neglect on the part of (a) a director, manager, secretary or other similar officer of the body corporate, or (b) any other person purporting to act in any such capacity, that person as well as the body corporate, shall be guilty of that offence and shall be liable on summary conviction to a fine at level 5 on the standard scale.

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(2) Where the affairs of a body corporate are managed by its members, sub-regulation (1) shall apply in relation to the acts or defaults of a member in connection with that member's functions of management as if that member were a director of the body corporate.

(3) Where an offence under these Regulations has been committed by an unincorporated association, the unincorporated association shall be liable on summary conviction to a fine at level 5 on the standard scale.

(4) A fine imposed on an unincorporated association on its conviction for an offence shall be paid out of the funds of the association.

(5) Where an offence against these Regulations committed by a partnership is proved to have been committed with the consent or connivance of, or to have been attributable to any neglect on the part of a partner, that partner as well as the partnership is guilty of the offence and liable on summary conviction to a fine at level 5 on the standard scale.