

Subsidiary Legislation made under s.129(g).

**Imports and Exports (TIR Convention) Regulations 2021****LN.2021/039***Commencement***1.1.2021**

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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, in part, the Customs Convention on the International Transport of Goods under Cover of TIR Carnets of 14<sup>th</sup> November 1975 concluded in Geneva, as amended, the Government has made the following Regulations–*

**PART 1  
PRELIMINARY**

**Title.**

1. These Regulations may be cited as the Imports and Exports (TIR Convention) Regulations 2021.

**Commencement.**

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

**Interpretation.**

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

“authorised consignee” means the person authorised to receive the goods moved under the TIR transit procedure at an authorised place;

“authorisation” means -

(a) authorisation given by the Collector to an authorised consignee to receive goods moved under the TIR transit procedure at an authorised place; or

(b) the authorisation given by the Collector to allow a guaranteeing association from operating under the TIR transit procedure in Gibraltar;

“authorised place” means the place where the authorised consignee receives the goods;

“carrier” means either–

(a) in the context of entry, the person who brings the goods, or who assumes responsibility for the carriage of the goods, into Gibraltar; or

(b) in the context of exit, the person who takes the goods, or who assumes responsibility for the carriage of the goods, out of Gibraltar.

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“certificate of approval” means the document in Annex 4 of the Convention as may be amended from time to time;

“Collector” means the Collector of Customs appointed under section 3 of the Act and includes an officer appointed under the Act to assist the Collector in carrying out the provisions of the Act;

“combination of vehicles” means coupled vehicles which travel on the road as a unit;

“container” means an article of transport equipment, such as a lift van, movable tank, or other similar structure which is-

- (a) fully or partially enclosed to constitute a compartment intended for containing goods;
- (b) of a permanent character and strong enough to be suitable for repeated use;
- (c) specifically designed to facilitate the transport of goods by one or more modes of transport without intermediate reloading;
- (d) designed for ready handling, particularly when transferred from one mode of transport to another;
- (e) designed to be easy to fill and to empty;
- (f) having an internal volume of one cubic metre or more,

and a “demountable body” is to be treated as a container.

“contracting State” means a state or other political subdivision of a state or any territory falling under the jurisdiction of a state that is a party to, or has extension of, the Convention;

“Convention” means the Customs Convention on the International Transport of Goods under cover of TIR Carnets done at Geneva on 14<sup>th</sup> November 1975 as amended;

“customs office of entry” means a customs office where the goods subject to the TIR transit procedure are to be presented after entry into a contracting State;

“customs office of departure” means a customs office where the TIR transit procedure starts;

“customs office of destination” means a customs office where the TIR transit procedure ends;

“customs office of exit” means a customs office where the goods subject to the TIR transit procedure are to leave;

“customs office en route” means a customs office in a contracting State through which a motor vehicle, combination of vehicles or containers enters or leaves that contracting State in the course of a TIR transit procedure;

“declaration” means a declaration made under the Act;

“demountable body” means a load compartment which has no means of locomotion and is designed in particular to be transported upon a motor vehicle, the chassis of which, together with the under-framing of the body, is especially adapted for this purpose;

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

“duty” means import duty or export duty payable on dutiable goods under the Act, but shall not include such other fees and charges which represent the cost of services provided;

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

“guaranteeing association” means-

- (a) an association approved by the Collector, for the issue TIR Carnets and to act as a surety for any person using the TIR transit procedure; or
- (b) an association approved by a customs authority in a contracting State for the issue of TIR Carnets and to act as a surety for any person using the TIR transit procedure;

“heavy or bulky goods” means any heavy or bulky object which because of its weight, size or nature is not normally carried in a closed motor vehicle or closed container;

“Minister” means the Minister charged with responsibility for transport;

“motor vehicle” means any power driven road vehicle and includes any trailer or semi-trailer designed to be coupled with that vehicle;

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

“sheeted vehicle” means an open vehicle provided with a sheet to protect the load;

“special purpose vehicle” means a motor vehicle and other vehicle which are exported and considered as goods travelling by their own means from a customs office of departure to a customs office of destination-

- (a) under the conditions in Chapter III (c) of the Convention; or
- (b) in the case that such vehicles are carrying other goods, under the conditions in Chapter III (a) or Chapter III (c) of the Convention;

“TIR Carnet” means the model or form as prescribed under the Convention as may be amended from time to time;

“TIR Carnet holder” means the person to whom a TIR Carnet has been issued under the Convention and on whose behalf a customs declaration has been made in the form of a TIR Carnet indicating an intention to place goods under the procedure under the Convention at a customs office of departure;

“TIR Executive Board” means the supervisory body established under Article 58 of the Convention and its composition, functions and rules of procedure as set out in Annex 8 to the Convention;

“TIR transit procedure” means the transport of goods from a customs office of departure to a customs office of destination under the TIR procedure laid down in the Convention;

“transport inspector” shall have the same meaning as in section 2 of the Transport Act 1998.

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

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

**Scope.**

4. (1) Under the TIR transit procedure provided for in these Regulations, dutiable goods may be moved without being subject to duty at any customs office en route, if the movement takes place in accordance with the Convention and –

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- (a) is across one or more borders between a customs office of departure of one contracting State and a customs office of destination of another contracting State or of the same contracting State;
  - (b) is effected by road for some portion of the journey, save for exceptional circumstances where due to unforeseen circumstances, no part of the journey can be made by road; and
  - (c) is without intermediate reloading.
- (2) The TIR transit procedure may be used for the export of goods from Gibraltar under the applicable export provisions in the Act, but shall not apply to postal items defined as “letter-post” and “parcels” in the Acts of the Universal Postal Union currently in force.
- (3) Nothing in these Regulations shall preclude-
- (a) the application of restrictions and controls-
    - (i) imposed under the Act; or
    - (ii) imposed under any related legislation on the grounds that any import or export of goods is contrary to public morality, security, hygiene or public health, or that it contravenes legislation concerning veterinary or phyto-pathological checks;
  - (b) the application of sanctions under the Sanctions Act 2019 or any other related legislation;
  - (c) the application of any transport provisions under Gibraltar law, whether they arise from any international obligation or otherwise; or
  - (d) the application of greater facilities than those provided under the Convention, whether these are granted by virtue of any unilateral action taken by any contracting State, or through bilateral or multilateral agreements between contracting States, and provided that such facilities do not interfere with the proper application of these Regulations.
- (4) The TIR transit procedure shall be performed-
- (a) by means of motor vehicles, combination of vehicles or containers that satisfy the conditions in Chapter III (a) of the Convention;

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- (b) by means of other motor vehicles, other combinations of vehicles or other containers that satisfy the conditions in Chapter III (c) of the Convention; or
  - (c) by means of special purpose vehicles which are considered as goods travelling by their own means under the conditions in Chapter III (c) of the Convention; and
  - (d) with a surety from a guaranteeing association approved in accordance with Article 6 of the Convention;
  - (e) under cover of a TIR Carnet; and
  - (f) in accordance with such other conditions and requirements as may be prescribed under the Convention.
- (5) If a special purpose vehicle is carrying other goods, the conditions referred to in subregulation (4) (a) and (b) shall apply.
- (6) Without prejudice to any related requirements or conditions under the Imports and Exports (ATA Convention) Regulations 2020, the Act or any other provisions for the re-exportation of the motor vehicle, combination of vehicles or container or generally, no guarantee or declaration shall be required under the Convention for the temporary importation of these.

**PART 2  
GENERAL OPERATION.**

**Customs offices.**

5.(1) The Collector may designate by Notice in the Gazette for the purposes of these Regulations, such places as customs offices of entry, departure, destination or exit.

(2) A single TIR transit procedure shall not include more than four customs offices of departure or destination (whether or not customs offices in Gibraltar), in total.

**TIR plate.**

6.(1) Where a motor vehicle or combination of vehicles is carrying out a TIR transit procedure in Gibraltar, rectangular plates bearing the inscription "TIR" and conforming to the specifications given in Annex 5 to the Convention, must be affixed to the front and rear of the motor vehicle or combination of vehicles so as to be clearly visible.

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(2) The plates referred to in subregulation (1) shall be removable or fitted or designed in such a way that these plates may be reversed, covered, folded or may indicate in any other manner when a TIR transit procedure is not being carried out.

**Use of the TIR Carnet.**

7.(1) In the absence of any contrary intention, the particulars of the goods as entered in the TIR Carnet shall be deemed correct.

(2) A single TIR Carnet shall be made out for-

- (a) each motor vehicle or container; or
- (b) a combination of vehicles or for several containers loaded onto a single motor vehicle or combination of vehicles,

and in the latter case, the TIR Carnet shall list separately the contents of each motor vehicle within the combination of vehicles or of each container.

(2) If the motor vehicles or special purpose motor vehicles are considered heavy or bulky goods and are themselves carrying other heavy or bulky goods, both must fulfil the conditions in Chapter III (c) of the Convention, and a single TIR Carnet will be required which must bear the endorsement “heavy or bulky goods” in bold letters.

(3) Where the TIR transit procedure involves a combination of both heavy or bulky goods and goods which are not heavy or bulky goods, separate TIR Carnets shall be required for each type of goods.

(4) The TIR Carnet shall be valid for one journey only and contain detachable parts which are necessary for the TIR transit procedure in question.

(5) A TIR Carnet provided to the guaranteeing association shall not be liable to-

- (a) duty;
- (b) nor any import or export prohibitions and restrictions.

(6) The guaranteeing association shall fix the period of validity of the TIR Carnet by specifying the final date of validity after which the TIR Carnet may not be presented to the customs office of departure, provided that if the TIR Carnet is accepted by the customs office of departure in Gibraltar on or before the final date of validity, the TIR Carnet shall remain valid until the termination of the TIR transit procedure by the customs office of destination in Gibraltar.

(7) If the Collector refuses to allow the entry of any goods under a TIR Carnet, the reasons for any refusal shall be clearly indicated on the TIR Carnet.

(8) Any documentation required under any related international conventions, including but not limited to, the Convention on International Trade in Endangered Species of Wild Flora and Fauna, signed on the 3<sup>rd</sup> March 1973 in Washington, must accompany the goods under a TIR Carnet.

(9) The TIR Carnet must make reference to the documentation referred to in subregulation (8) before it is presented to the Collector.

(10) Any omission to state the value of any goods on the TIR Carnet, shall not, on its own, constitute a valid ground or reason for the Collector to detain the goods in Gibraltar.

**Examination, seals and identifying marks.**

8.(1) For the purposes of Parts 3 and 4 of these Regulations, whenever a seal needs to be removed in Gibraltar to allow a customs inspection, the Collector shall-

- (a) endeavour to reseal as necessary with a seal of at least equivalent security features or to comply as far as reasonably possible with subparagraph (7); and
- (b) record on the TIR Carnet and on any other documentation pertaining to the goods, particulars of any new seal affixed, and of the controls carried out as provided in the Convention.

(2) For the purposes of Parts 3 and 4 of these Regulations, whenever an identifying mark needs to be removed in Gibraltar to allow customs inspection, the Collector shall-

- (a) endeavour to reseal as necessary with a seal of at least equivalent security features or to comply as far as reasonably possible with subregulation (7); and
- (b) record on the TIR Carnet and on any other documentation pertaining to the goods, particulars of any new seal affixed, and of the controls carried out as provided in the Convention.

(3) Where an inspection concerns a motor vehicle, combination of vehicles or a container within Article 3(a)(i) of the Convention, the particulars of the controls undertaken together with the new seal or identifying mark, must be recorded on the TIR Carnet used in Gibraltar as provided under the Convention.

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(4) Where an inspection concerns heavy or bulky goods, only the new seal or identifying mark must be recorded on the TIR Carnet used in Gibraltar as provided in the Convention.

(5) The Collector shall record on the TIR Carnet particulars of any additional seal or additional identifying mark affixed by him in the manner provided under the Convention.

(6) The Collector shall accept as valid -

(a) any seal or identifying mark of customs authorities of other contracting States; and

(b) any additional seal or additional identifying mark from customs authorities of other contracting States,

provided the seal or identifying mark is intact and complies as far as reasonably possible with subparagraph (7), but the Collector shall in his discretion verify the authenticity of the seal in question in such manner as he thinks fit.

(7) Any seals affixed by the Collector for the purposes of a TIR transit procedure must, as far as reasonably possible, have regard to-

(a) the guidelines to Chapter 6 of the General Annex, and the minimum requirements laid down in Specific Annex E, Chapter 1, Appendix, both of the International Convention on the Simplification and Harmonisation of Customs procedures (as amended), known as the Revised Kyoto Convention which entered into force on 3<sup>rd</sup> February 2006, as if the application of these international conventions had been extended to Gibraltar; or

(b) such other internationally recognised standards and requirements as may be applicable to the specification of seals.

(8) Where the Collector carries out an examination under this regulation, upon the request of the carrier or any other person, the carrier or that person shall pay to the Collector the costs of that examination and all other reasonable costs as determined by the Collector that may arise as a consequence of the examination.

(9) The procedure in Annex I of the Convention shall be followed where –

(a) any seal breaks whilst in Gibraltar; or

(b) any goods are destroyed or damaged,

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but this shall be without prejudice to any other related provision under the Convention or under Gibraltar law.

(10) The Collector shall, to the fullest extent possible and in compliance with the Convention and any related legislation, facilitate the movement of perishable goods under a TIR Carnet whilst the goods are in Gibraltar.

**Journey and suspension of journey.**

9.(1) The TIR Carnet, the goods, the motor vehicle, the combination of vehicles or the container, shall not be presented by the TIR Carnet holder for the purposes of customs control, to the customs office of destination in Gibraltar unless all customs offices of departure outside Gibraltar have accepted the TIR Carnet.

(2) Where a TIR transit procedure takes place, in part, in a state which is not party to the Convention, the TIR transit procedure shall be suspended during the part of the journey which takes place in that state, and the TIR Carnet shall only be accepted by the Collector for the resumption of the TIR transit procedure if any seal or any identifying mark has remained intact.

(3) Where any seal or identifying mark has not remained intact under subregulation (2), the TIR Carnet may only be acceptable by the Collector for the resumption of the TIR transit procedure if Article 25 of the Convention is complied with.

(4) The Collector shall apply the provisions of Article 26 (1) of the Convention where the TIR Carnet is not used by the TIR Carnet holder whilst in a contracting State –

(a) because another customs transit procedure is used instead; or

(b) where the use of a TIR Carnet is not required in that contracting State.

(5) The customs offices, where the TIR transit procedure is suspended or resumed, shall be deemed to be customs offices of exit en route and customs offices of entry en route, respectively.

**Change of customs office of destination.**

10. Subject to the provisions under the Convention and in particular Article 18, another customs office of destination may be substituted for the original customs office of destination.

**Escort.**

11. The Collector shall not require motor vehicles, combinations of vehicles or containers to be escorted at the carrier's expense unless there are exceptional circumstances where compliance with Gibraltar law cannot be ensured by other means.

**Remedy of breach.**

12.(1) Where there is any breach of these Regulations or of any provision under the Convention, the Collector may not accept the TIR Carnet until he is satisfied that the breach has been remedied.

(2) Where on examination of the TIR Carnet, the goods, the motor vehicle, the combination of vehicles or the container it appears to the Collector that there is a breach of any of these Regulations or of any provision under the Convention, he may, notwithstanding that other steps are to be taken in respect of that breach-

- (a) give notice in writing to the TIR Carnet holder, the authorised consignee or the carrier, specifying the breach; and
- (b) require the TIR Carnet holder, the authorised consignee or the carrier to have the breach remedied within 7 days from the date of the notice, or such longer period as the Collector may allow.

**Criminal liability and forfeiture.**

13.(1) Save as otherwise provided, nothing in these Regulations affects the exercise of any powers, duties, discretions and applicable provisions under the Act.

- (2) A person who acts in breach of any of these Regulations, is guilty of an offence.
- (3) A person who commits an offence under these Regulations for which no special penalty is provided is liable, on summary conviction, to a fine at level 5 on the standard scale.

**Refusal of TIR Carnet.**

14.(1) The Collector may refuse to accept the TIR Carnet where the TIR Carnet holder, the carrier or authorised consignee have been convicted of any offence contrary to the Act, these Regulations or any other enactment under Gibraltar law which is relevant to the international transport of goods and which, in the opinion of the Collector, is a serious conviction having regard to-

- (a) the circumstances and nature of the conviction; and
- (b) the number of convictions.

(2) Where the Collector has reasonable grounds to believe that the TIR Carnet holder, the carrier or authorised consignee have been convicted as provided subregulation (1), he shall refuse to accept the TIR Carnet and inform the TIR Carnet holder in writing of his refusal and the reasons, and give the TIR Carnet holder, the authorised consignee or the carrier the opportunity to be heard by notice in accordance with subregulation (3).

(3) A notice of the opportunity to be heard shall be in writing and -

(a) provide the TIR Carnet holder, authorised consignee or carrier with not less than 14 days' notice of the hearing; and

(b) state the date, time and place of the hearing.

(4) On hearing the TIR Carnet holder, authorised consignee or carrier, the Collector may—

(a) confirm his decision to refuse the TIR Carnet; or

(b) take such other decision as is appropriate in accordance with the provisions under the Convention.

(5) Any decision by the Collector under subregulation (4) refusing to accept the TIR Carnet shall be notified within one week to-

(a) the competent authorities of the contracting State in whose jurisdiction the person is resident or established according to its laws;

(b) the relevant guaranteeing association; and

(c) the TIR Executive Board.

#### **Corporate liability and partnerships.**

15.(1) Where an offence under these Regulations has been committed by a corporate body and is proved—

(a) to have been committed with the consent or connivance of; or

(b) to be attributable to any neglect on the part of an officer,

the officer as well as the corporate body commits the offence and is liable on summary conviction to a fine at level 5 on the standard scale.

(2) In subregulation (1), “officer” means a director, manager, secretary, or other similar officer of the corporate body, or a person purporting to act in such a capacity.

(3) If the affairs of a corporate body are managed by its members, “director” in subregulation (2) means a member of that corporate body.

(4) Proceedings for an offence under these Regulations alleged to have been committed by a partnership or an unincorporated association must be brought against the partnership or association in the name of the partnership or association.

(5) A fine imposed on a partnership or unincorporated association on its conviction of an offence under these Regulations is to be paid out of the funds of the partnership or association.

(6) If an offence under these Regulations committed by a partnership is proved-

(a) to have been committed with the consent or connivance of a partner; or

(b) to be attributable to any neglect on the part of a partner,

the 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.

(7) If an offence under these Regulations committed by an unincorporated association (other than a partnership) is proved-

(a) to have been committed with the consent or connivance of an officer of the association; or

(b) to be attributable to any neglect on the part of such an officer,

the officer, as well as the association, is guilty of the offence and liable on summary conviction to a fine at level 5 on the standard scale.

(8) In subregulation (7), “officer”, in relation to an unincorporated association, means-

(a) an officer of the association or a member of its governing body; or

(b) a person purporting to act in such a capacity.

### **PART 3**

#### **TIR TRANSIT PROCEDURE THAT START OUTSIDE GIBRALTAR**

**TIR transit procedure preliminaries.**

16.(1) When goods subject to a TIR transit procedure are brought into Gibraltar they must be presented to the customs office of entry in Gibraltar by the TIR Carnet holder.

(2) If the goods under the TIR Carnet are dutiable goods, these are deemed to be declared for a transit procedure under sections 18 to 22 or section 63 of the Act, and no additional transit declaration for the purposes of the importation is necessary either before or on import.

(3) The TIR Carnet completed by customs authorities outside Gibraltar in accordance with the Convention and in the course of the TIR transit procedure, is sufficient evidence of the goods being subject to the TIR transit procedure.

**Formalities to be completed at the customs office of entry in Gibraltar.**

17.(1) The TIR Carnet holder must without delay present the TIR Carnet for the TIR transit procedure at the customs office of entry in Gibraltar.

(2) The Collector may set a time-limit within which the goods must be presented to the customs office of destination, taking into account the following-

- (a) the route;
- (b) the means of transport;
- (c) transport legislation or other legislation which might have an impact on setting a time-limit; and
- (d) any relevant information communicated to the Collector by the TIR Carnet holder.

(3) The Collector may prescribe a route for the TIR transit procedure, if it considers it necessary, taking into account any relevant information communicated to the Collector by the TIR Carnet holder.

(4) Where the goods are then released by the Collector for the TIR transit procedure in Gibraltar, the customs office of entry in Gibraltar must notify the TIR Carnet holder of the release of the goods for the TIR transit procedure.

(5) The provision made by Articles 16 and 17 of, and Annex 5 to, the Convention applies to a TIR transit procedure in Gibraltar.

**Incidents during movement of goods.**

18.(1) The carrier must present without undue delay, after any incident in Gibraltar (or, if the place of the incident cannot be established but is detected in Gibraltar), during the TIR transit procedure, the goods together with the motor vehicle, the combination of vehicles or the container, and the TIR Carnet of the TIR transit procedure to the nearest customs office in Gibraltar, where-

- (a) the carrier is obliged to deviate from the route prescribed in accordance with regulation 17 due to circumstances beyond the carrier's control; or
- (b) there is an incident or accident within the meaning of Article 25 of the Convention.

(2) Where the Collector considers that the TIR transit procedure concerned may continue, he may take any steps that he considers necessary and shall disregard minor breaches of time- limits or routes.

(3) Where the Collector considers that the TIR transit procedure concerned must not continue, the TIR transit procedure terminates and the Collector must proceed according to regulation 23.

(4) Relevant information concerning the incident referred to in subregulation (1) must be recorded in the TIR Carnet by the Collector.

**Presentation of goods at the customs office of destination.**

19.(1) Where goods moved subject to a TIR transit procedure arrive at a customs office of destination in Gibraltar, the following must be presented at that office during the normal working hours -

- (a) the goods together with the road vehicle, the combination of vehicles or the container;
- (b) the TIR Carnet;
- (c) such declaration as may be required under the Act; and
- (d) any other information or documentation required by the Collector.

(2) The Collector may, at the request of the person concerned, allow the presentation to take place outside the normal working hours or at any other place.

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(3) Where the presentation takes place outside the normal working hours, a charge shall be payable by the TIR Carnet holder to the Collector, for such an amount as is determined by the Collector.

(4) Where the presentation takes place at the customs office of destination after expiry of the time-limit set by the customs office of entry in Gibraltar, the TIR Carnet holder is deemed to have complied with the time-limit where the TIR Carnet holder or the carrier proves to the satisfaction of the Collector that the delay is not attributable to the TIR Carnet holder or the carrier.

(5) A TIR transit procedure may be terminated at a customs office in Gibraltar other than the customs office mentioned in the TIR Carnet with the approval of the Collector, and, in such a case, that office must be treated as the customs office of destination in Gibraltar.

**Formalities at the customs office of destination.**

20.(1) The customs office of destination in Gibraltar shall terminate the TIR transit procedure in accordance with Articles 1 (d), and 28(1) of the Convention.

(2) The office of destination must complete and retain such part of the TIR Carnet as provided under the Convention, and the TIR Carnet must be returned to the TIR Carnet holder or to the person acting on the TIR Carnet holder's behalf.

(3) Where regulation 19 applies, the Collector must return the appropriate part of the TIR Carnet to the customs office of departure without delay.

(4) Where the Collector terminates a TIR transit procedure he may certify the termination with or without reservation, and where termination is certified with reservation, an account of facts connected with the TIR transit procedure must be clearly recorded in the TIR Carnet by the Collector.

(5) Where the goods are placed under another customs procedure or system of customs control, all irregularities that may occur under that other customs procedure or system of customs control shall not necessarily be attributed to the TIR Carnet holder unless the Collector determines otherwise.

(6) Before making a determination under subregulation (5), the Collector shall give the TIR Carnet holder, an opportunity to be heard by following the procedure contained in regulation 12 (2).

**Formalities for goods received by an authorised consignee.**

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21.(1) When the goods arrive at the authorised place specified in the authorisation granted under regulation 37, the authorised consignee must-

- (a) immediately notify the customs office of destination in Gibraltar about the arrival of the goods and inform them of any irregularities or incidents that occurred during transport, in each case within the time-limit for the purpose set in that authorisation;
- (b) unload the goods, but only after obtaining permission from the Collector to do so, and enter the results of the inspection and any other relevant information relating to the unloading into the authorised consignee's records without delay;
- (c) notify the customs office of destination in Gibraltar about the results of the inspection of the goods, and inform it of any irregularities, no later than the third day following the date on which permission from the Collector to unload the goods was received.

(2) The authorised consignee must ensure that the TIR Carnet for the TIR transit procedure is presented, within the time-limit laid down in the authorisation, at the customs office of destination in Gibraltar for the purposes of terminating the TIR transit procedure in accordance with regulation 20(1).

(3) The TIR Carnet holder is considered to have fulfilled the obligations under Article 1 (o) of the Convention where the TIR Carnet together with the road vehicle, the combination of vehicles or the container and the goods have been presented intact to the authorised consignee at the place specified in the authorisation under regulation 37.

**Alternative proof of termination of the TIR transit procedure.**

22.(1) The TIR transit procedure shall be deemed to have been terminated correctly, within the time-limit set in accordance with the provision corresponding to regulation 27 (2), where the TIR Carnet holder or the guaranteeing association (as defined in Article 1 (q) of the Convention), presents, to the satisfaction of the Collector, at least one of the following documents identifying the goods-

- (a) a document certified by the Collector which identifies the goods and establishes that the goods have been presented at the customs office of destination, or have been delivered to an authorised consignee under regulation 37;
- (b) a document or a customs record, certified by the Collector, which establishes that the goods physically left Gibraltar;

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- (c) a customs document issued in a contracting State outside Gibraltar, where the goods are placed under a customs procedure;
  - (d) a document issued in a contracting State outside Gibraltar, stamped or otherwise certified by the customs authority of that State and establishing that the goods are considered to be in free circulation in that State.
- (2) For the purposes of subregulation (1), copies certified as being true copies by the customs authority which certified the original documents may be provided as proof.

**Enquiry procedure.**

23.(1) Where the TIR transit procedure terminates under regulations 18 (3) or 20 (1) but with an irregularity, the Collector must request information about that irregularity from the TIR Carnet holder.

(2) The TIR Carnet holder shall provide the information to the Collector no later than 28 days after receiving the request.

(3) If the Collector is unable to discharge the TIR transit procedure upon receiving the information from the TIR Carnet holder, he shall immediately notify the guaranteeing association in question and invite it to provide written proof that the TIR transit procedure should be discharged.

(4) A notice by the Collector under subregulation (3) shall give the guaranteeing association not less than 28 days' notice and state the date and time for the provision of proof.

(5) Where the Collector remains unable to discharge the TIR transit procedure, he shall notify-

(a) the TIR Carnet holder at the address indicated on the TIR Carnet; and

(b) the guaranteeing association -

(i) within one year from the date of acceptance of the TIR Carnet by the Collector; or

(ii) within two years from when the termination of the TIR transit procedure was falsified or obtained in an improper or fraudulent manner.

(6) For the purposes of subregulation (1), the Collector may require any person who he believes may have relevant information concerning with the TIR transit procedure in

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question, to furnish him in such form as the Collector requires, with any relevant information.

(7) Any person who is required to provide any information under subregulation (6), shall retain all information relating to the TIR transit procedure in question for a period of not less than three years.

**Discharge of the TIR transit procedure.**

24.(1) The Collector shall discharge the TIR transit procedure where it is properly terminated without irregularity under regulation 20 (1), or where any irregularity is resolved following receipt of the information under regulation 23 (2) to (3) or (6).

(2) Where the TIR transit procedure is discharged, no claim against a guaranteeing association may be made by the Collector for the payment of duty unless-

(a) the discharge of the TIR transit procedure was obtained in an improper or fraudulent manner; or

(b) the TIR transit procedure has not been terminated in accordance with the Convention.

(3) If the TIR transit procedure does not terminate in Gibraltar, and the goods are in transit under a TIR Carnet, the goods will be deemed to -

(a) have been properly presented to the Collector for the purposes of the Act; and

(b) be declared for temporary storage under section 32 of the Act,

provided the provisions in the Act and under the Convention are complied with.

(4) Discharge of the TIR transit procedure in accordance with the Convention, shall also discharge the deemed transit procedure referred to in regulation 16 (2).

(5) On the discharge of a TIR transit procedure in Gibraltar for the purposes of Part 3, the goods that are subject to it become subject to the obligations and liabilities under the Act, including the liability to pay duty, where relevant, and the obligation to make a declaration under the Act for the goods for release to free circulation or to another customs procedure.

**PART 4**

**TIR TRANSIT PROCEDURE THAT START IN GIBRALTAR.**

**Place for controls and formalities for goods leaving and re-entering Gibraltar.**

25. Where, in the course of movement of goods, these goods leave and re-enter Gibraltar, the controls and formalities applicable in accordance with Act and under the Convention must be carried out by the Collector at the points where the goods-

- (a) temporarily leave Gibraltar; and
- (b) where they subsequently re-enter Gibraltar.

**Route for movement of goods.**

26.(1) Goods moved subject to the TIR transit procedure must be transported to the customs office of destination along an economically justified route.

(2) Where the Collector considers it necessary, he may prescribe a route for the TIR transit procedure taking into account any relevant information communicated to the Collector by the TIR Carnet holder.

**Formalities to be completed at the Customs office of departure.**

27.(1) The TIR Carnet holder or a person on behalf of the TIR Carnet holder, must present the TIR Carnet with the goods for the TIR transit procedure at the customs office of departure.

(2) The Collector may set a time-limit within which the goods must be presented to the customs office of exit in Gibraltar, taking into account the following-

- (a) the route;
- (b) the means of transport;
- (c) transport legislation or other legislation which might have an impact on setting a time-limit; and
- (d) any relevant information communicated to the Collector by the TIR Carnet holder.

(3) The Collector must notify the TIR Carnet holder of the release of the goods for the TIR transit procedure in Gibraltar.

(4) The goods in subregulation (2) must then be presented to the customs office of exit in Gibraltar during the normal working hours with the following-

- (a) the goods together with the road vehicle, the combination of vehicles or the container;
  - (b) the TIR Carnet;
  - (c) such declaration as may be required under the Act; and
  - (d) any information or documentation required by the Collector.
- (5) The Collector may, at the request of the person concerned, allow the presentation to take place outside the normal working hours or at any other place.
- (6) Where the presentation takes place outside the normal working hours, a charge shall be payable by the TIR Carnet holder to the Collector, for such an amount as is determined by the Collector.
- (7) The Collector shall take such measures as are necessary to satisfy himself that the goods manifest is accurate, the condition of a motor vehicle or container and, in the case of a sheeted vehicle or container, the condition of the sheets and sheet fastenings are in accordance with the provisions in the Convention.
- (8) The Collector shall if satisfied under subregulation (7) -
- (a) affix the seals on the road vehicle, the combination of vehicles or the container; or
  - (b) check the customs seals affixed by any person duly authorised by the Collector and affixed under his supervision.
- (9) The conditions set out in Articles 16 to 17 of, and Annex 5 to, the Convention apply to a TIR transit procedure in Gibraltar.

**Incidents during movement of goods.**

28.(1) The carrier must present without undue delay, after any incident in Gibraltar (or, if the place of the incident cannot be established, it is detected in Gibraltar), during the TIR transit procedure, the goods together with the road vehicle, the combination of vehicles or the container, and the TIR Carnet of the TIR transit procedure to the nearest customs office in Gibraltar, where-

- (a) the carrier is obliged to deviate from the route prescribed in accordance with regulation 27 (2) due to circumstance beyond the carrier's control; or

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(b) there is an incident or accident within the meaning of Article 25 of the Convention.

(2) Where the Collector considers that the TIR transit procedure concerned may continue, he may take any steps that he considers necessary and shall disregard minor breaches of time- limits or routes.

(3) Where the Collector considers that the TIR transit procedure concerned must not continue, the procedure terminates and the Collector must proceed according to regulation 23.

(4) Relevant information concerning any incident referred to in subregulation (1) must be recorded in the TIR Carnet by the Collector.

**Returning goods subject to the TIR transit procedure.**

29.(1) Dutiable goods which are-

- (a) subject to a TIR transit procedure that starts in Gibraltar; and
- (b) declared under the Act under regulation 27(4),

shall be presented to the customs office of entry in Gibraltar on re-import when they are brought into Gibraltar, by the TIR Carnet holder.

(2) The TIR Carnet completed in accordance with the Convention by customs authorities outside Gibraltar in the course of the TIR transit procedure is sufficient evidence of the goods being subject to the TIR transit procedure.

**Formalities to be completed at the customs office of entry outside Gibraltar.**

30. The TIR Carnet holder must without delay submit the TIR Carnet for the TIR transit procedure at the customs office of entry.

**Presentation of the goods and formalities at the customs office of destination.**

31.(1) Where goods moved subject to a TIR transit procedure arrive at a customs office of destination outside Gibraltar, the TIR Carnet holder must present at that office-

- (a) the goods together with the road vehicle, the combination of vehicles or the container;
- (b) the TIR Carnet; and

(c) any information or documentation required by that customs authority.

(2) The TIR Carnet holder shall ensure that the presentation under subregulation (1) takes place at the customs office of destination outside Gibraltar before the expiry of the time-limit set by the customs office of exit in Gibraltar.

(3) Where the TIR transit procedure is terminated as defined in Article 1 (d) and in accordance with Article 28(1) of the Convention, the appropriate part of the TIR Carnet must be returned by the TIR Carnet holder to the customs office of departure in Gibraltar without delay.

**Presentation by an authorised consignee.**

32.(1) The authorised consignee shall ensure that the TIR Carnet for the TIR transit procedure is presented, within the time-limit laid down in the authorisation, at the customs office of destination for the purposes of terminating the TIR transit procedure in accordance with regulation 31.

(3) The TIR Carnet holder is considered to have fulfilled the obligations under Article 1 (o) of the Convention where the TIR Carnet together with the road vehicle, the combination of vehicles or the container and the goods have been presented intact to the authorised consignee at the place specified in the authorisation in regulation 37.

**Alternative proof of termination of the TIR transit procedure.**

33.(1) The TIR transit procedure started under regulation 25 must be considered by the Collector as having been terminated correctly, within the time-limit set in accordance with regulation 27 (2), where the TIR carnet holder or the guaranteeing association as defined in the Convention and under these Regulations, presents, to the satisfaction of the customs authority outside Gibraltar, one of the following documents identifying the goods-

- (a) a document certified by the customs authority of a contracting State outside Gibraltar, which identifies the goods and establishes that the goods have been presented at the customs office of destination, or have been delivered to an authorised consignee;
- (b) a document or a customs record, certified by the Collector, which establishes that the goods physically left Gibraltar;
- (c) a customs document issued in a contracting State outside Gibraltar, where the goods are placed under a customs procedure;

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- (d) a document issued in a contracting State outside Gibraltar, stamped or otherwise certified by the customs authority of that state and establishing that the goods are considered to be in free circulation in that state.

(2) Instead of the documents referred to in subregulation (1), copies certified as being true copies by the customs authority which certified the original documents, or by the customs authority of a contracting State may be provided as proof.

**Enquiry procedure.**

34. Where the TIR transit procedure terminates under regulations 31 (3) or 33 (1) but with an irregularity, the TIR Carnet holder shall provide to the customs authority outside Gibraltar whatever information requested by that customs authority and within the time period stipulated by that customs authority.

**PART 5  
MISCELLANEOUS PROVISIONS.**

**Irregularities: supplementary.**

35.(1) Any discrepancy between the manifest of goods covered by the TIR Carnet and the actual contents of the motor vehicle, combination of vehicles or container is not an irregularity by the TIR Carnet holder, if evidence is produced to the satisfaction of the Collector, that the discrepancy is not due to mistakes committed knowingly or through acts which are due to a failure to take reasonable and necessary steps to ensure the accuracy of the facts at the time when the goods were loaded or dispatched, or when the manifest was made out.

(2) When it is established to the satisfaction of the Collector that the goods specified in the manifest of a TIR Carnet have been destroyed, irrecoverably lost by accident or force majeure, or that the quantity of goods is less than the amount stated in the manifest due to the nature of the goods, the liability to pay duty may be waived by the Collector.

(3) For the purpose of subregulation (2), force majeure shall include any exceptional event or a set of circumstances which are outside the control of the persons to a TIR transit procedure, which these persons could not have reasonably foreseen or avoided by the exercise of appropriate and reasonable due diligence, and which prevent one or more persons to the TIR transit procedure from fulfilling their obligations under these Regulations.

(4) Where an irregularity occurs in connection with a TIR transit procedure, giving rise to a claim against a guaranteeing association, the liability of the guaranteeing association shall be determined by the Collector as provided for in Article 8 of the Convention, and the

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guaranteeing association shall be jointly and severally liable with the persons who are liable for the payment of duty.

(5) The Government may prescribe the maximum sum that may be claimed from the guaranteeing association in respect of each TIR Carnet under Article 8(1) and (2) of the Convention.

(6) The liability of the guaranteeing association under Article 8 of the Convention shall cover the following goods-

- (a) goods recorded in the TIR Carnet; or
- (b) goods which are not recorded in the TIR Carnet but which are contained in the sealed part of the motor vehicle, combination of vehicles or container or on the load platform.

(7) The liability of the guaranteeing association to the Collector shall be deemed to have commenced-

- (a) at the time that the customs office of departure in Gibraltar accepts the TIR Carnet; or
- (b) when the goods enter any contracting State; or
- (c) in the case of a TIR transit procedure which has been suspended under Article 26 (1) to (2) of the Convention, where the Collector has accepted the TIR Carnet and the TIR transit procedure is resumed.

(8) Any liability to pay duty under Article 8 of the Convention, must be calculated on the basis of the goods as recorded in the TIR Carnet which shall, in the absence of evidence to the contrary, be presumed to be correct.

(9) In the absence of sufficient information to enable a determination by the Collector to be made under subregulation (4), the carrier, TIR Carnet holder or authorised consignee may produce evidence of the goods, and if no evidence is furnished, the duty payable under the Act to the Collector shall be charged at the highest rate applicable to the goods covered by the TIR Carnet.

(10) A claim for payment of duty under Article 8 of the Convention must be made against the guaranteeing association-

- (a) three months after the date that the guaranteeing association receives notification that the TIR transit procedure has not been discharged; or

- (b) two years after the date that the guaranteeing association receives notification that the certificate of termination of the TIR transit procedure has been falsified or obtained in an improper or fraudulent manner; or
- (c) where a TIR transit procedure during the period of two years referred to in subparagraph (b), becomes the subject of proceedings concerning the liability to pay duty under Article 8 of the Convention, then a claim for payment shall be made within one year from the date that the claim is resolved.

(11) The guaranteeing association shall pay to the Collector the sums owed under Article 8 of the Convention within a period of 3 months from the date when a claim for payment is made against it, and any payment made by the guaranteeing association may be reimbursed to it if, within two years from the date a claim for payment was made, it has been proved to the satisfaction of the Collector that no irregularity took place with the TIR transit procedure in question.

(12) Where it is impossible to establish in which jurisdiction a serious irregularity was committed under the TIR transit procedure, it shall be deemed to have been committed in Gibraltar, if the irregularity is detected in Gibraltar.

#### **Requests for information and exchange of information.**

36.(1) The Collector must, on request from a customs authority for a contracting State giving reasons, provide that authority with all the available information about matters covered by regulation 35, and minor discrepancies covered by regulation 28(2).

(2) The Collector may send a request for information referred to in sub regulation (1) to a customs authority for a contracting State, and the request shall be addressed to the customs authority of the contracting State in whose territory it is established.

(3) The Collector shall exchange with customs authorities in contracting States, upon request, the following-

- (a) information regarding the goods under a TIR Carnet, which are relevant to regulations 18, 28 and 35; or
- (b) information which is necessary for the effective functioning of the Convention, and this includes, but is not limited to, information relating to the approval of road vehicles or containers and to their respective technical design specifications.

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(4) In exchanging the information under subregulations (1) to (3), the Collector must ensure that the confidentiality of requests is ensured and to that end must use secure channels of communication.

(5) Any information provided by the Collector under subregulations (1) to (3) may not, without the consent of the Collector, be used for any other purpose other than that specified in the request.

(6) When the information provided under subregulations (1) or (3) is no longer required for that purpose (or for any other purpose for which such consent has been obtained) it shall be returned to the Collector, unless the Collector indicates that it need not be returned.

**PART 6****AUTHORISATIONS AND APPROVALS FOR THE TIR TRANSIT PROCEDURE.****Authorisation of authorised consignees.**

37.(1) The Collector may grant authorisation to an applicant fulfilling the conditions under sub regulation (2), but only if the Collector considers that the applicant will be able to exercise control of the goods subject to the TIR transit procedure, without introducing administrative measures disproportionate to the requirements of the person concerned.

- (2) The authorisation may be granted to an applicant fulfilling the following conditions-
- (a) the applicant is established in Gibraltar;
  - (b) the applicant will regularly use the TIR transit procedure;
  - (c) neither the applicant, nor any director, officer, partner or senior employee of the applicant (as the case may be), have been convicted of an offence under the Act or under any other enactment which relates to the international transport of goods, which in the opinion of the Collector is-
    - (i) a serious conviction having regard to the circumstances and nature of any conviction and the number of convictions; and
    - (ii) relevant to the suitability of the applicant to be an authorised consignee;
  - (d) neither the applicant, nor any director, officer, partner or senior employee of the applicant (as the case may be), have criminal convictions which in the opinion of the Collector are-
    - (i) serious having regard to the type of conviction; and

- (ii) relevant to the suitability of the applicant to be an authorised consignee;
  
  - (e) the applicant maintains a logistical system and records that identify the movement of, and transactions in, dutiable goods and facilitate compliance with customs obligations generally and under the Convention;
  
  - (f) the applicant meets such professional standards of competence as the Collector may direct or, in the opinion of the Collector, the applicant's practical experience makes the applicant suitable to be an authorised consignee;
  
  - (g) the applicant must be able to comply with any condition additional to sub regulations (a) to (f) which the Collector considers will be a justified condition of the authorisation, if granted.
- (3) For the purpose of sub regulation (2) (a), the applicant is established in Gibraltar-
- (a) in the case of an individual, where the individual is resident in Gibraltar; or
  - (b) in any other case, where the applicant-
    - (i) has a registered office in Gibraltar; or
    - (ii) has a principal office in Gibraltar from which the applicant carries out activities for which the applicant is constituted to perform.
- (4) Authorisation for the status of "authorised consignee" will allow the holder of the authorisation to receive the goods moved under the TIR transit procedure at an authorised place to end the procedure under regulations 18, 20, 21, 22, 23 and 28.
- (5) The status of "authorised consignee" must only be granted to applicants who will regularly receive goods subject to the TIR transit procedure.
- (6) The words "officer", "partner" and "senior employee" shall have the same meaning throughout this regulation.
- (7) If any person fails to comply with any requirements or conditions under this regulation or under the Convention, the Collector may revoke any authorisation granted under sub regulation (1).

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(8) The Collector may only revoke an authorisation under sub regulations (1) after providing 7 days written notice of his intention to do so and giving the relevant person, the opportunity to be heard.

(9) For the purposes of this regulation, a notice of opportunity to be heard shall-

- (a) give the person not less than 7 days' notice of the hearing; and
- (b) state the date, time and place of the hearing.

(10) Once the Collector has heard the relevant person he may-

- (a) revoke the authorisation; or
- (b) make such other decision as is consistent with the provisions under the Convention.

**Authorisation of guaranteeing associations.**

38.(1) The Collector may grant authorisation to a guaranteeing association to allow it to issue TIR Carnets and act as guarantor for any person using the TIR transit procedure and provided the following are satisfied-

- (a) the conditions and requirements under Part I of Annex 9 to the Convention;
- (b) such other provisions as may be applicable to a guaranteeing association; and
- (c) such other conditions and requirements as the Government may wish to prescribe from time to time.

(2) The Government may prescribe conditions and requirements for a guaranteeing association under the Convention, including the requirements and conditions of approval, the procedure for approval by the Collector, the guarantee of transport operations subject to the TIR transit procedure, the liabilities of a guaranteeing association (in and outside Gibraltar), the undertakings that must be given by a guaranteeing association, the maximum sum that may be claimed from the guaranteeing association under each TIR Carnet, the functions of the guaranteeing association in relation to a TIR Carnet, such as the form and content of a TIR Carnet, and the facilities and information that the Collector must provide to guaranteeing associations for the purpose of their functions under the Convention.

(3) The Collector shall maintain a list of national guaranteeing associations approved by him.

- (4) The Collector may provide to a guaranteeing association information about-
- (a) a person's suitability for access to the TIR transit procedure, given any conviction for an offence under the Act or any other enactment which relates to the international carriage of goods;
  - (b) a decision by the Collector not to accept a TIR Carnet or exclude a person, temporarily or permanently from access to the TIR transit procedure under regulation 37 on the basis of the matters set out in subparagraph (a).
- (5) The Collector may share any decision made by him under subregulation (4) (b) with the following –
- (a) a customs authority in a contracting State where the person is established;
  - (b) a guaranteeing association in another contracting State, where the matters in sub regulation 6 (a) took place;
  - (c) the TIR Executive Board for the Convention.
- and a notification shall be provided within one week of the decision to the parties in sub regulations (a) to (c).
- (6) For the purposes of subparagraph (5) (a), a person is established in a place outside Gibraltar-
- (a) in the case of an individual, where the person is resident in that place; or
  - (b) in any other case, where the person-
    - (i) has a registered office in that place; or
    - (ii) has a principal office in that place from which the person carries out activities for which the person is constituted to perform.
- (7) Any authorisation granted by the Collector under sub regulation (1) shall be without prejudice to the duties and liabilities which a guaranteeing association has under the Convention or under any other related provision in Gibraltar law.
- (8) An authorisation granted under subregulation (1) shall be revoked by the Collector where-

- (a) the conditions and requirements under Annex 9 of the Convention can no longer be fulfilled;
  - (b) the guaranteeing association is in breach of Annex 9 of the Convention;
  - (c) the guaranteeing association is found to be in breach of any provision made under subparagraph (2); or
  - (d) the guaranteeing association has failed to comply with any other provision under the Convention, these Regulations or under any other related legislation.
- (9) The guaranteeing association shall immediately inform the Collector of any failure or breach under subparagraph (8).
- (10) The Collector may only revoke an approval under subregulation (8) after providing 14 days' written notice of his intention to do so and giving the guaranteeing association, the opportunity to be heard.
- (11) For the purposes of this sub regulation, a notice of opportunity to be heard shall-
- (a) give the guaranteeing association not less than 7 days' notice of the hearing; and
  - (b) state the date, time and place of the hearing.
- (12) If an authorisation is revoked by the Collector under subparagraph (8), this decision shall become effective 3 months after the actual date of the notice of revocation.
- (13) A guaranteeing association may issue TIR Carnets only to persons-
- (a) whose access to the TIR transit procedure has not been refused by the Collector under regulation 37 or the competent authority in any contracting State; and
  - (b) who fulfil the conditions and requirements under Part II of Annex 9 of the Convention or such other conditions and requirements as prescribed by the Collector from time to time.
- (14) A guaranteeing association must verify that the information provided by any person who has applied for authorisation to use TIR Carnets under Annex 9 Part II of the Convention complies with the Convention, and must communicate the findings of any verification to the Collector, in such form or manner as the Collector may from time to time prescribe.

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(15) In accordance with Gibraltar law, the Collector shall determine the procedures to be followed for access to a TIR transit procedure on the basis of the conditions and requirements in Part II of Annex 9 to the Convention, but an authorisation for access to a TIR transit procedure does not constitute in itself a right for any person to obtain a TIR Carnet from a guaranteeing association.

(16) Any person authorised by the guaranteeing association under subregulation (13) must comply with all responsibilities and liabilities under the Convention.

**Approval of vehicles and containers, controls etc. on heavy or bulky goods.**

39.(1) In general, only motor vehicles, combinations of vehicles or containers within Article 3(a)(i) of the Convention which have been approved in accordance with Chapter III (a) of, and Annex 3 to the Convention by –

- (a) a transport inspector in Gibraltar;
- (b) the competent authorities in a contracting State outside Gibraltar,

may be used in a TIR transit procedure.

(2) A certificate of approval may be issued by a transport inspector in Gibraltar appointed by the Minister under the conditions and in the circumstances set out in the Convention, and any certificate of approval issued by the transport inspector must be carried with the motor vehicle, combination of vehicles or container during the TIR transit procedure as provided under the Convention.

(3) Other motor vehicles, combination of vehicles or other containers within Article 3 (a) (ii) of the Convention may be used in a TIR transit procedure, subject to the conditions in Chapter III (c) of the Convention.

(4) Motor vehicles and special purpose motor vehicles under Article 3 (a) (iii) of the Convention may be used in a TIR transit procedure subject to the conditions in Article 3 (a) (iii) and Chapter III (c) of the Convention.

(5) Where the provisions of subparagraphs (3) and (4) apply to the movement of heavy or bulky goods subject to a TIR transit procedure that begins in Gibraltar, the Collector may allow heavy or bulky goods to be carried by means of a non-sealable motor vehicle or container, provided that in the Collector's opinion, the heavy or bulky goods carried and any accessories carried with them-

- (a) can be easily identified by reference to the description given; or

- (b) can be provided with seals or identifying marks so as to prevent any substitution or removal of the goods without it being obvious.
  
- (6) Where the movement of goods subject to the TIR transit procedure concerns heavy or bulky goods, the TIR Carnet must be endorsed “heavy or bulky goods” in bold letters.
  
- (7) Where heavy or bulky goods subject to the TIR transit procedure are presented to the Collector at the customs office of departure to begin the TIR transit procedure, the Collector may require a document, including a packing list, photograph, drawing or other information, to be appended to the TIR Carnet as the Collector deems necessary to enable the identification of any heavy or bulky goods carried.
  
- (8) Where any document appended in accordance with subparagraph (7)-
  - (a) the customs office of departure in Gibraltar will endorse that document;
  
  - (b) the TIR Carnet holder must attach a copy of the endorsed documents to the TIR Carnet; and
  
  - (c) all manifests concerning the TIR Carnet shall include a reference to those documents.