

SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 2,333 of 2nd JANUARY, 1987.

LEGAL NOTICE No. 2 OF 1987.

IMPORTS AND EXPORTS ACT, 1986.

IMPORT DUTY DRAWBACK REGULATIONS, 1987.

Regulations made by the Governor in exercise of the powers conferred on him by sections 72 and 129 of the Imports and Exports Act 1986, and of all other enabling powers.

Title and commencement.

1.(1) These regulations may be cited as the Import Duty Drawback Regulations 1987.

(2) These regulations shall be deemed to have come into operation on the 1st day of January, 1987.

Motor vehicles

Unregistered vehicles, visitors' vehicles and vehicles intended to be exported shortly after registration.

2.(1) Where import duty has been paid in respect of the importation into Gibraltar of a motor vehicle, and that vehicle-

- (a) was imported into Gibraltar not having been previously registered in Gibraltar or elsewhere and is exported unregistered from Gibraltar; or
- (b) on registration in Gibraltar, was assigned a registration mark commencing with the letters GG, under the provisions of regulation 20 or regulation 21 of the Traffic (Licensing and Registration) Regulations; or
- (c) on registration in Gibraltar, was assigned a registration mark commencing with the letter G, under the provisions of regulation 22B of the Traffic (Registration and Licensing of Civilian Vehicles) Regulations

the Collector may allow a drawback of duty at the rate shown in item 1 of the Schedule,

(2) A drawback under this regulation shall be payable on the surrender to the Collector of the certificate of lawful importation of the vehicle into Gibraltar, for cancellation or endorsement, as the case may be.

Vehicles re-exported within fifteen months.

3.(1) Where import duty has been paid in respect of a motor vehicle that was purchased new in Gibraltar, to which regulation 2 does not apply, 811d t118 Collector is satisfied that-

- (a) the owner is ceasing to reside in Gibraltar;
- (b) no other person (other than the owner under a hire purchase agreement or the holder of the dealer's licence from whom the vehicle was purchased) has owned the vehicle since the date on which the duty became due and payable in respect of the vehicle; and
- (c) the vehicle will be exported from Gibraltar within 15 months after the date on which the duty became due and payable in respect of the vehicle,

he may allow a drawback of duty at the rate shown in item 2 of the Schedule.

(2) A drawback under this regulation shall be payable on a customs officer being satisfied that the vehicle has been exported from Gibraltar.

(3) For the purposes of sub-regulation (1), but for no other purpose, in relation to a motor vehicle that is purchased from the holder of a dealer's licence issued under section 11 of the Traffic Act, the date of purchase shall be deemed to be the date on which duty became due and payable in respect of the motor vehicle.

Taxis.

4.(1) Where import duty has been paid in respect of the importation into Gibraltar of a motor vehicle, and that vehicle-

- (a) is licensed and registered in Gibraltar as a public service vehicle and is described in the licence as a taxi, and has not

been registered previously in Gibraltar, and has not ceased, since it was first licensed and registered, to be a taxi; and

- (b) in consequence of its licensing as a taxi, any other motor vehicle has ceased to be licensed as a taxi, and any import duty payable on that other vehicle has been paid, the Collector may, on application made within three months of-

(i) the date of the importation of the first mentioned vehicle into Gibraltar; or

(ii) the date of the purchase of such vehicle from the holder of a dealer's licence issued under section 11 of the Traffic Act,

whichever shall be the later date, allow a drawback of duty at the rate shown in item 4 of the Schedule.

Components etc of goods manufactured or assembled in Gibraltar

Goods assembled in Gibraltar. Components and materials.

5.(1) Where import duty has been paid or a bank guarantee or bond satisfactory to the Financial and Development Secretary has been executed by an importer in respect of the importation into Gibraltar of any dutiable goods and at the time of importation the importer has informed the Collector in writing of the fact, time and place of importation, then, if the goods have been used in Gibraltar as materials, components or parts in the manufacture of goods for export or have themselves been assembled for export, and the importer has complied with any conditions imposed by the Collector at the time of importation, the Collector may allow a drawback of duty at the rate shown in item 4 of the Schedule.

(2) A drawback under this regulation shall be payable on a customs officer being satisfied that the goods are being exported from Gibraltar and have been loaded on a ship, aircraft or vehicle in such manner as to satisfy him that the goods will not be interfered with before the ship, aircraft or vehicle departs from Gibraltar.

(3) Where duty has not been paid on any such dutiable goods as are mentioned in subsection (1) but security has been given therefor under section 57 of the Act, and the Collector is satisfied that the provisions of this regulation are otherwise complied with, he may discharge such security.

Repayment of drawback

Repayment of drawback.

6.(1) Where a drawback of duty has been paid under regulation 2 or regulation 3 in respect of any motor vehicle and-

- (a) the vehicle is thereafter re-imported into Gibraltar; or
- (b) the provisions of regulations 20, 21 or 22B of the Traffic (Registration and Licensing of Civilian Vehicles) Regulations cease to apply to the vehicle,
- (c) in the case of a drawback that has been allowed under regulation 2(c) in respect of a motor vehicle by reason (inter alia) of it being registered in Gibraltar on a G plate under regulation 22B of the Regulations referred to in paragraph (b) above and the vehicle is re-imported into Gibraltar three or more years from the date of exportation duty shall become payable at either-
 - (i) one percent of the value of the vehicle at the time of re-importation; or
 - (ii) the difference between the duty payable on the value of the vehicle when re-imported less the net amount of duty actually retained after payment of the drawback on exportation-

whichever is the greater:

Provided that no duty shall be payable in respect of a motor vehicle to which this proviso applies, by reason of its temporary importation into Gibraltar by a bona fide visitor for some temporary purpose like a social visit, shopping, repair or servicing the vehicle or a similar purpose.

This proviso applies in relation to any motor vehicle-

- (i) to which a registration mark commencing with the letters "GG" was assigned under regulation 20 of the Traffic (Registration and Licensing of Civilian Vehicles) Regulations; and

- (ii) to which the said regulation 20 continues to apply at the time of the temporary importation as described in this proviso.

(2) Where a drawback has been allowed in respect of a motor vehicle under Regulation 4 and the motor vehicle ceases to be licensed as a taxi and is thereafter licensed under the provisions of the Traffic Act as a vehicle other than a taxi, duty shall thereupon become payable on the value of the motor vehicle at the time when it ceases to be licensed as a taxi at a rate which is equivalent to the rate of the drawback allowed at the time of the importation of the motor vehicle. Such duty shall be payable by the person who was the registered owner of the motor vehicle immediately before the happening of the event upon which the vehicle ceased to be licensed as a taxi.

(3) The duty payable under sub-regulation (2) shall be payable by the person who was the registered owner of the vehicle immediately before the event upon which the vehicle ceased to be licensed as a taxi.

(4) Where a drawback of duty has been paid under regulation 5 and the goods, or any part of them, are thereafter reimported into Gibraltar, the amount of the drawback, or the proportion thereof attributable to the goods re-imported, shall be payable as duty on those goods.

SCHEDULE.

RATE OF DRAWBACK.

Item	Description	Rate
1	Motor vehicles in respect of which drawback is payable under regulation 2(a) & (b)	The difference between the amount paid as duty and 2% as valorem
2	Motor vehicle in respect of which drawback is payable under Regulation 2(c)	The difference between the amount paid as duty and 5% ad valorem
3	Motor vehicles in respect of which drawback is payable under regulation 3.	50% of the amount paid as duty.

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| 4 | Motor vehicles licensed as taxis in respect of which drawback is payable under regulation 4. | The difference between the amount paid as duty and 18% ad valorem. |
| 5 | Components or other materials or parts used in the manufacture or assembly of goods in Gibraltar for export on a commercial basis, in respect of which drawback is payable under regulation 5. | The amount paid as duty. |

Dated this 2nd day of January, 1987.

By Command,
J. K. E. BROADLEY,
Deputy Governor.