

SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

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

LEGAL NOTICE NO. 8 OF 1987.

IMPORTS AND EXPORTS ACT, 1986.

IMPORTS (EXEMPTION FROM DUTY ON PACKINGS) ORDER, 1987.

Order made by the Governor in exercise of the powers conferred upon him by section 12 of the Imports and Exports Act 1986 and of all other enabling powers.

Title and commencement.

1.(1) This Order may be cited as the Imports (Exemption from Duty on Packings) Order, 1987.

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

Interpretation.

2. In this Order-

"filled" as applied to packings, means used in conjunction with other goods;

"packings" includes all articles used or to be used as packing in the state in which they are imported and in particular, but without prejudice to the generality of the foregoing, includes-

- (a) holders used, or to be used, as external or internal coverings for goods; and
- (b) holders on which goods are, or are to be, rolled, wound or attached;

but excludes packing materials such as straw, paper, glasswool and shavings when imported in bulk, and includes transport equipment and in particular containers as defined in Article 1(b) of the Customs Convention on Containers done at Geneva on the 18th day of May 1956.

Exemption.

3.(1) No import duty shall be payable on packings provided that-

- (a) they are such as to be identifiable on exportation; and
- (b) if imported filled, they were declared on importation as being for exportation empty or filled; or
- (c) if imported empty, they are declared on importation as being for exportation filled.

(2) Notwithstanding anything contained in subparagraph (1), the Collector may require security to be deposited with him of an amount not exceeding the duty otherwise payable on the packing.

Duty becoming payable.

4.(1) Where packings have been imported without duty being paid, duty shall become due and payable thereon unless they have been exported by the person who imported them and such exportation takes place-

- (a) in the case of packings imported filled, within six months of the date of importation; or
- (b) in the case of packings imported empty, within three months of the date of importation,

or within such longer period as the Collector may allow in any particular case.

(2) Where duty becomes payable, it shall be payable at the rate in force at the time of importation.

Mode of exportation.

5. Packings may be exported in one or several consignments, to any country, by sea, air or land.

Restriction on use of Packings.

6. Packings on which import duty has not been paid shall not be used within Gibraltar except for the purpose of exportation of goods; in the case of packings imported filled, this restriction shall apply only as from the time when the packings have been emptied.

Damaged, etc., Packings.

7.(1) Notwithstanding anything contained in paragraph 4, no duty shall be payable in respect of packings badly damaged by authenticated accidents, provided that the packings-

- (a) are abandoned, free of all expense, to the Crown; or
- (b) are destroyed, under official supervision,

as the Collector may require.

(2) When packings temporarily imported cannot be exported as a result of a seizure, other than a seizure made at the suit of private persons, the requirement of exportation shall be suspended for the duration of the seizure.

Saving.

8. Nothing in this Order shall preclude the application of restrictions and controls imposed under legislation relating to public security, hygiene or public health or for veterinary or phytopathological considerations.

Dated this 2nd day of January, 1987.

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