

## COMUNICADO

### *Gobierno de Gibraltar*

## **El Gobierno publica nuevas guías sobre aduanas en el marco del Tratado**

Gibraltar, 16 de junio de 2026

El Gobierno de Gibraltar ha publicado hoy un nuevo conjunto de documentos de orientación destinados a ayudar a empresas, operadores comerciales y partes interesadas a prepararse para la aplicación práctica de los nuevos acuerdos previstos en el Tratado entre el Reino Unido y la UE en lo que respecta a Gibraltar.

Los documentos publicados hoy son:

- [Nota de orientación sobre los procedimientos aduaneros especiales del Anexo 19;](#)
- [Nota de orientación sobre los procedimientos aduaneros especiales del Anexo 21,](#) acompañada de:
- [Nota de orientación emitida por las autoridades españolas sobre esta misma cuestión;](#)
- [Traducción de la nota de orientación española;](#) y
- [Nota de orientación sobre tránsito](#)

Estos documentos forman parte del programa continuo de orientación técnica del Gobierno para apoyar a la comunidad empresarial y garantizar que quienes se vean afectados por los nuevos acuerdos tengan acceso a información clara, práctica y disponible en el momento oportuno.

Las notas de orientación ofrecen detalles adicionales sobre los procedimientos aduaneros especiales y los mecanismos de tránsito previstos en el marco del Tratado, y tienen por objeto ayudar a las empresas a comprender cómo se aplicarán en la práctica los nuevos procedimientos.

El Gobierno seguirá publicando nuevas orientaciones cuando proceda y mantendrá su interlocución con empresas y partes interesadas a medida que avancen los trabajos de implementación. Próximamente organizará también nuevas sesiones informativas para explicar las notas de orientación y ofrecer a empresas y partes interesadas la oportunidad de plantear preguntas directamente.

La Ministra de Empresa, Gemma Arias-Vásquez, indicó:

“La publicación de hoy es importante para que nuestra comunidad empresarial cuente con la información que necesita mientras nos preparamos para la implementación del Tratado.

Son documentos muy técnicos, pero también muy prácticos. Están diseñados para ayudar a empresas, operadores y agentes comerciales a entender los procedimientos que se van a aplicar y para darles la confianza necesaria para prepararse adecuadamente.

## COMUNICADO

Hemos trabajado estrechamente con la comunidad empresarial durante todo este proceso y seguiremos haciéndolo. Nuestro objetivo es que la transición sea lo más clara, ordenada y viable posible para quienes vayan a operar bajo los nuevos acuerdos. Agradezco enormemente al Fiscal General, Michael Llamas, y a su equipo, así como al Servicio de Aduanas, su trabajo en la preparación de estos documentos.”

El Ministro Principal, Fabián Picardo, declaró:

“La publicación de estas nuevas notas de orientación demuestra el trabajo riguroso y detallado que se sigue llevando a cabo en todo el Gobierno en preparación para el Tratado.

Quiero dar las gracias a los funcionarios de ambas partes que han trabajado en estos documentos, y a todos los ciudadanos de Gibraltar que siguen colaborando de manera constructiva con el Gobierno mientras nos preparamos para este importante nuevo capítulo.”

### Nota a redactores:

**Estos documentos tienen únicamente carácter informativo y no sustituyen la lectura del Acuerdo. No constituyen asesoramiento jurídico ni de ningún otro tipo y, en caso de duda respecto de sus obligaciones, se recomienda encarecidamente obtener asesoramiento legal. En última instancia, la interpretación de la ley corresponde a los tribunales.**

**Esta es una traducción realizada por el Servicio de Información de Gibraltar. Algunas palabras no se encuentran en el documento original y se han añadido para mejorar el sentido de la traducción. El texto válido es el original en inglés.**

Para cualquier ampliación de esta información, rogamos contacte con Servicio de Información de Gibraltar

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### Government Publishes Further Treaty-related Customs Guidance

HM Government of Gibraltar has today published a further set of guidance documents designed to assist businesses, traders and relevant stakeholders in preparing for the practical operation of the new arrangements under the UK/EU Treaty in respect of Gibraltar.

The documents published today are:

- [Guidance Note on Annex 19 special customs procedures;](#)
- [Guidance Note on Annex 21 special customs procedures, accompanied by:](#)
- [Guidance Note issued by the Spanish authorities on the same;](#)
- [Translation of the Spanish Guidance Note; and](#)
- [Guidance Note on Transit](#)

These documents form part of the Government's continuing programme of technical guidance to support the business community and ensure that those affected by the new arrangements have access to clear, practical and timely information.

The Guidance Notes provide further detail on the special customs procedures and transit arrangements envisaged under the Treaty framework and are intended to help businesses understand how the new processes will apply in practice.

The Government will continue to publish further guidance as appropriate and will maintain its engagement with businesses and stakeholders as implementation work progresses. The Government will also shortly arrange further Town Hall meetings to explain the Guidance Notes and provide businesses and stakeholders with an opportunity to raise questions directly.

The Minister for Business, the Hon Gemma Arias-Vasquez, said:

"Today's publication is important in ensuring that our business community has the information it needs as we prepare for the implementation of the Treaty.

"These are very technical documents, but they are also practical documents. They are designed to help businesses, traders and operators understand the procedures that will apply and to give them the confidence to prepare properly.

"We have been engaging closely with the business community throughout this process and we will continue to do so. Our objective is to make the transition as clear, orderly and workable as possible for those who will be operating under these new arrangements. I am very grateful to the Attorney



General, Michael Llamas and his team, as well as HM Customs for their work in preparing these documents.”

The Chief Minister, the Hon Fabian Picardo KC MP, said:

“The publication of these further Guidance Notes demonstrates the serious and detailed work that continues to be undertaken across Government in preparation for the Treaty.

“I want to thank officials on both sides who have worked on these documents and all those in Gibraltar who continue to engage constructively with Government as we prepare for this important new chapter.”

**NOTE TO EDITORS:**

These documents provide guidance only and are not a substitute for reading the Agreement. They do not provide legal or other advice and, if in doubt as to your obligations, you are strongly recommended to obtain legal advice. Ultimately, interpretation of the law is a matter for the courts.

**ENDS**



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## GUIDANCE NOTE ISSUED BY HM CUSTOMS GIBRALTAR

### SPECIAL CUSTOMS PROCEDURES FOR UNION GOODS (ANNEX 19)

#### INTRODUCTION

Special customs procedures are typically used when businesses need to store, move, process, repair or temporarily use goods without paying duties and taxes. The goods remain under customs control whilst they are subject to the special customs procedure. In many cases, the goods are not released for free circulation in the customs territory during the procedure, and they may ultimately be re-exported rather than released for free circulation. Examples of special customs procedures under current Gibraltar legislation involve the use of “transit sheds” or “bonded warehouses”.

Annex 19 of the treaty provides for three special customs procedures:

- Customs Warehousing;
- Inward Processing; and
- Temporary Admission.

**Customs Warehousing** allows goods to be stored under customs supervision in Gibraltar without the immediate payment of transaction tax or excise duties (if applicable). Its objective is to provide businesses with flexibility by suspending customs charges until the goods are either released for free circulation in Gibraltar or re-exported. It is typically used for inventory management, deferred import decisions, and situations where goods may ultimately be re-exported rather than sold in the Gibraltar market.

**Inward Processing** allows goods to be brought into Gibraltar for processing, manufacturing, assembly, repair, or maintenance without the immediate payment of transaction tax or excise duties (if applicable). Its objective is to support economic activity and international trade by suspending customs charges while goods are being worked on, particularly where the resulting products may subsequently be re-exported. In the shipping industry, it is commonly used for the repair, refurbishment, or conversion of vessels and marine equipment, such as when a vessel enters Gibraltar for maintenance, or when engines, navigation systems, spare parts, or other components are imported into Gibraltar for installation on ships before the vessel returns to international service. In motor vehicle industries, the procedure allows companies to import vehicles, or vehicle parts or components from outside the customs territory, modify, assemble, or install them in vehicles, and then re-export the finished products without paying import duties or taxes on the imported items.

**Temporary Admission** allows goods to enter Gibraltar without transaction tax having to be paid provided they are intended for re-export without undergoing any substantial change except normal depreciation or necessary use. Its objective is to facilitate the temporary use of goods within Gibraltar while ensuring they remain under customs supervision and are not released for free circulation. It is typically used for situations where goods are

brought in for a limited period, such as professional equipment, exhibition goods or testing items before being re-exported in the same state.

Subject to initial, time-limited transitional arrangements (see Point 5 below), the introduction of these regimes, in accordance with the treaty, will bring about important changes which operators who have operated special customs procedures under current Gibraltar legislation should be aware of.

This Guidance Note deals with the procedures for Union goods (Annex 19). A separate Guidance Note will deal with the procedures for non-Union goods (Annex 21).

Please note that if it is your intention to place both EU and non-EU goods under the procedures listed above, you must follow the procedure in the separate Guidance Note on Annex 21.

**Management of the procedure by HM Customs Gibraltar and the concept of special customs procedure for “tax purposes”.**

The operation of Annex 19 special customs procedures will be authorised, managed and supervised by HM Customs Gibraltar applying Gibraltar legislation. Such legislation will be aligned with that applicable in the EU under the Union Customs Code. You will only need to interact with HM Customs Gibraltar for the purposes of operating Annex 19 special customs procedures. Notably, the fact that the goods are to be placed in an Annex 19 special customs procedure does not need to be declared to the EU customs authorities at the EU designated customs post.

It is only upon the goods arriving in Gibraltar that it will need to be declared to HM Customs Gibraltar that the goods will be placed into an Annex 19 special customs procedure. The effect of doing so is to suspend the levying of Gibraltar transaction tax and excise duties (where applicable) on those goods. This is why these Annex 19 special customs procedures are described as special customs procedures *for Transaction Tax purposes*. In other words, they are described in this manner because it is only in relation to the suspension of the levying of Gibraltar transaction tax and excise duties that such goods are treated differently, from a tax perspective, as compared to goods which are released for free circulation in Gibraltar.

**1. IMPORTING THE GOODS TO BE PLACED IN AN ANNEX 19 SPECIAL CUSTOMS PROCEDURE.**

**1.1. Customs Warehousing.**

1.1.1. Union goods destined for a customs warehouse would have undergone customs formalities at the Designated Customs Post (DCP) in Spain.

1.1.2. The consignment will then travel to Gibraltar on a T2GI which will be closed upon clearance of HM Customs Gibraltar’s warehousing declaration (IM7) in Gibraltar.

1.1.3. Following clearance, the goods must be transported to an approved warehouse in Gibraltar where they will remain in suspense until they are removed via:

- (a) import for free circulation (IM4); or
- (b) placement onto another Customs Procedure e.g. Re-exportation (EX3), Inward Processing (IM5 ‘5001’) or destruction (IM9).

- 1.1.4. Goods entered into an Annex 19 customs warehousing procedure can remain in that procedure for a period which needs to exceed 1 month but which is less than 9 months. In the case of ship supplies, the 1-month minimum period does not apply.
- 1.1.5. It is important to note that the customs warehousing procedure covers only the storage of the goods and processes known as Usual Forms of Handling (UFH) which are limited to the following activities:
- (a) Preparing the goods for distribution or sale e.g. packing, wrapping etc;
  - (b) Improving the appearance and/or marketability of the goods e.g. cleaning the goods;
  - (c) Processing intended to preserve the goods e.g. refrigeration.
- 1.1.6. Should you wish to undertake any other form of processing beyond the examples provided above, you will need to do so under the inward processing regime as detailed below.

## **1.2. Inward Processing.**

- 1.2.1. Union goods destined for an inward processing procedure would have undergone EU customs formalities at the Designated Customs Post (DCP) in Spain.
- 1.2.2. The consignment will then travel to Gibraltar on a T2GI which will be closed upon clearance of HM Customs Gibraltar's inward processing declaration (IM5 with extended code '5001') in Gibraltar.
- 1.2.3. Following clearance, goods must be transported to the premises approved for inward processing.
- 1.2.4. The final product of the processing and any waste produced must then be removed from the procedure via:
- (a) Import for free circulation (IM4); or
  - (b) Placement onto another customs procedure e.g. Re-exportation (EX3), Warehousing (IM7) or destruction (IM9).
- 1.2.5. Goods can remain in an Annex 19 inward processing procedure for a maximum of 3 months. However, if there are duly justified circumstances, such procedures can be authorised, at the outset, for a period longer than 3 months or extended for a period beyond the initial 3-month period authorised.
- 1.2.6. Goods placed under an Annex 19 inward processing procedure do not necessarily need to be processed i.e. the trader can instead choose to import the goods for home use or re-export the goods from the inward processing procedure in the same state in which they were imported.

## **1.3. Temporary Admission.**

- 1.3.1. Union goods destined for a temporary admission procedure would have undergone EU customs formalities at the Designated Customs Post (DCP) in Spain.
- 1.3.2. The consignment will then travel to Gibraltar on a T2GI which will be closed upon clearance of HM Customs Gibraltar's temporary admission declaration (IM5) in Gibraltar.
- 1.3.3. Following clearance by HM Customs Gibraltar, the goods can be used in Gibraltar for the purpose declared.

- 1.3.4. Once the goods are ready to be exported out of Gibraltar, you must submit a re-export declaration (EX3) to cover the movement and close the procedure.
- 1.3.5. Goods can remain in an Annex 19 temporary admission procedure for a maximum of 3 months. However, if there are duly justified circumstances, such procedures can be authorised, at the outset, for a period longer than 3 months or extended for a period beyond the initial 3-month period authorised.

## **2. REQUIREMENT TO OBTAIN AN OFT TRADING LICENCE.**

- 2.1. Operators seeking to conduct an economic activity requiring an Annex 19 special customs procedure for Union goods must first apply to the OFT in Gibraltar in order to start the process for obtaining a trading licence and any other trading authorisation that may need to be granted by the OFT with respect to activities taking place in Gibraltar. This is subject to the transitional arrangements described in Point 5 of this Note.
- 2.2. The OFT will work closely with HM Customs Gibraltar when assessing whether to grant a trading licence to such operators to ensure, for example, that neither your company nor any of its directors have been convicted of any serious customs-related offences.
- 2.3. Once all the formalities for the grant of such a trading licence are completed, but before granting the licence, the operator will be invited to make an application to HM Customs Gibraltar for the purposes of obtaining an authorisation to operate Annex 19 special customs procedures. HM Customs Gibraltar stand ready to assist operators in this regard.
- 2.4. Requests for such assistance should be directed to the email address provided at the end of this Note.

## **3. AUTHORISATION OF ANNEX 19 SPECIAL CUSTOMS PROCEDURES.**

- 3.1. Operations linked to any of the three Annex 19 special customs procedures will need to be authorised by HM Customs Gibraltar.
- 3.2. When granting an authorisation, the applicable law will be domestic legislation aligned with EU law which regulates the operation of the particular special customs procedures for tax purposes. By way of indication, this will require the following:

### **3.3. Customs Warehousing and Inward Processing.**

- 3.3.1. Prior to your application for an authorisation to place goods under the customs warehousing and/or inward processing procedures, you must ensure the following:
  - You have a floor plan of your premises with segregation where applicable, for example, between excise and non-excise goods or between Union and non-Union goods;
  - You can ensure the traceability of your products coming into and out of the warehouse or premises: i.e. via a digital inventory;
  - Your premises are secure; i.e. security cameras, alarms etc;
  - Your premises are easily accessible to HM Customs Gibraltar;
  - You have a guarantee to cover the tax and duty liability of the goods stored within the premises.
- 3.3.2. Once that authorisation is granted, the OFT will issue the trading licence.

### **3.4. Temporary Admission.**

3.4.1. Prior to your application for an authorisation to place goods under the temporary admission procedure, you must ensure the following:

- The goods will not be altered in any way;
- You have a guarantee to cover the tax and duty liability of the goods under the procedure.

3.4.2. Once that authorisation is granted, the OFT will issue the trading licence.

3.5. HM Customs will be publishing a separate Guidance Note on the issue of Guarantees.

## **4. OPERATING YOUR ANNEX 19 SPECIAL CUSTOMS PROCEDURE.**

4.1. It is imperative that you comply with all Gibraltar customs legislation and Gibraltar trading laws relating to your procedure and activity in order to maintain your authorisation and the continued operation of your procedure. It is particularly important that you:

- Ensure the timely and accurate submission of the relevant Customs declarations and supporting documents, especially at the time of removal of the goods from the procedure;
- Maintain accurate records of movements and payments of Transaction Tax and Excise duties where applicable;
- Comply with the conditions of your authorisation;
- Allow access to your premises (where applicable) to HM Customs Gibraltar;
- Conduct your operations in a manner which complies with your authorisation, Gibraltar legislation and Gibraltar trade laws.

## **5. TRANSITIONING TO THE NEW REGIME.**

5.1. Pursuant to Article 270 of the treaty, goods that are placed in temporary storage or a special customs procedure (such as a bonded store) prior to the entry into force of the treaty (envisaged for 15 July 2026) can be kept there under the same conditions that currently apply under Gibraltar law for so long as they are not discharged from the temporary storage facility or from a special customs procedure, but in any event for not longer than:

- (a) two months after the entry into force of the treaty in the case of goods in a special customs procedure;
- (b) the legal time limit granted for the temporary storage facility.

5.2. The provisions of the treaty, including the payment of the Transaction Tax and excise duties where applicable, shall apply to goods discharged from the special customs procedure or temporary storage facility any time after the entry into force of the treaty where the goods are released for free circulation in Gibraltar.

5.3. Operators who import goods after the entry into force of the treaty and who require to place such goods in a special customs procedure, will be required to obtain an authorisation in accordance with what is set out in this Note on applying Annex 19 requirements (if the goods are Union goods or the separate

Note applying Annex 21 requirements (if the goods are non-Union goods or mixed Union and non-Union goods).

- 5.4. The same will apply to operators who wish to continue operating a special customs procedure after the periods referred to above, including in order to be able to keep the existing goods under any such procedures. In this case, your current trading licence granted by the OFT will continue to be valid and you need not take the steps described in Point 2 of this Note.

**6. FURTHER ASSISTANCE.**

- 6.1 If you require any general assistance on any of these matters, please contact HM Customs via email at [ncts@hmcustoms.gov.gi](mailto:ncts@hmcustoms.gov.gi)

**HM Customs Gibraltar**



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## **GUIDANCE NOTE ISSUED BY HM CUSTOMS GIBRALTAR**

### **SPECIAL CUSTOMS PROCEDURES FOR NON-UNION GOODS (ANNEX 21)**

#### **INTRODUCTION**

Special customs procedures are typically used when businesses need to store, move, process, repair or temporarily use goods without paying duties and taxes. The goods remain under customs control whilst they are subject to the special customs procedure. In many cases, the goods are not released for free circulation in the customs territory during the procedure, and they may ultimately be re-exported rather than released for free circulation. Examples of special customs procedures under current Gibraltar legislation involve the use of “transit sheds” or “bonded warehouses”.

Annex 21 of the treaty provides for three special customs procedures:

- Customs Warehousing;
- Inward Processing; and
- Temporary Admission.

**Customs Warehousing** allows goods to be stored under customs supervision in Gibraltar without the immediate payment of transaction tax, EU customs duties or excise duties (if applicable). Its objective is to provide businesses with flexibility by suspending customs charges until the goods are either released for free circulation in Gibraltar or re-exported. It is typically used for inventory management, deferred import decisions, and situations where goods may ultimately be re-exported rather than sold in the Gibraltar market.

**Inward Processing** allows goods to be brought into Gibraltar for processing, manufacturing, assembly, repair, or maintenance without the immediate payment of transaction tax, EU customs duties or excise duties (if applicable). Its objective is to support economic activity and international trade by suspending customs charges while goods are being worked on, particularly where the resulting products may subsequently be re-exported. In the shipping industry, it is commonly used for the repair, refurbishment, or conversion of vessels and marine equipment, such as when a vessel enters Gibraltar for maintenance, or when engines, navigation systems, spare parts, or other components are imported into Gibraltar for installation on ships before the vessel returns to international service. In motor vehicle industries, the procedure allows companies to import vehicles, or vehicle parts or components from outside the customs territory, modify, assemble, or install them in vehicles, and then re-export the finished products without paying import duties or taxes on the imported items.

**Temporary Admission** allows goods to enter Gibraltar without transaction tax or EU customs duties having to be paid provided they are intended for re-export without undergoing any substantial change except normal depreciation or necessary use. Its objective is to facilitate the temporary use of goods within Gibraltar while ensuring they remain under customs supervision and are not released for free circulation. It is typically used for situations where goods are brought in for a limited period, such as professional equipment, exhibition goods or testing items before being re-exported in the same state.

Subject to initial, time-limited transitional arrangements (see Point 5 below), the introduction of these regimes, in accordance with the treaty, will bring about important changes which operators who have operated special customs procedures under current Gibraltar legislation should be aware of.

This Guidance Note deals with the procedures for non-Union goods (Annex 21). A separate Guidance Note will deal with the procedures for Union goods (Annex 19).

Please note that if it is your intention to place both EU and non-EU goods under the procedures listed above, you must follow the procedure in this Guidance Note on Annex 21.

## **1. IMPORTING THE GOODS TO BE PLACED IN AN ANNEX 21 SPECIAL CUSTOMS PROCEDURE.**

### **1.1 Customs Warehousing.**

1.1.1 Non-Union goods destined for a customs warehouse would have undergone EU customs formalities at the Designated Customs Post (DCP) in Spain where the payment of EU import duties (where applicable) will be suspended via an EU warehousing declaration (H1 with extended code '71'). Therefore, it is important that you inform your customs representative in Spain of your intention to place the consignment under the warehousing procedure.

1.1.2. The consignment will then travel to Gibraltar on a T1GI which will be closed upon clearance of HM Customs Gibraltar's warehousing declaration (IM7) in Gibraltar.

1.1.3. Following clearance, the goods must be transported to an approved warehouse in Gibraltar where they will remain in suspense until they are removed via:

- (a) import for free circulation (IM4); or
- (b) placement onto another Customs Procedure e.g. Re-exportation (EX3), Inward Processing (IM5 '5001') or destruction (IM9).

1.1.4. There are no time limits (minimum or maximum) on how long you may store your goods in a non-Union Customs warehouse. This also applies to Union goods stored in a non-Union Customs warehouse.

1.1.5. It is important to note that the customs warehousing procedure covers only the storage of the goods and processes known as Usual Forms of Handling (UFH) which are limited to the following activities:

- (a) Preparing the goods for distribution or sale e.g. packing, wrapping etc;
- (b) Improving the appearance and/or marketability of the goods e.g. cleaning the goods;
- (c) Processing intended to preserve the goods e.g. refrigeration.

1.1.6. Should you wish to undertake any other form of processing beyond the examples provided above, you will need to do so under the inward processing regime as detailed below.

### **1.2. Inward Processing.**

1.2.1. Non-Union goods destined for an inward processing procedure would have undergone EU customs formalities at the Designated Customs Post (DCP) in Spain where the payment of EU import duties (where applicable) will be suspended via an EU Inward Processing declaration (H1 with extended code

'51'). Therefore, it is important that you inform your customs representative in Spain of your intention to place the consignment under the inward processing procedure.

1.2.2. The consignment will then travel to Gibraltar on a T1GI which will be closed upon clearance of HM Customs Gibraltar's inward processing declaration (IM5 with extended code '5001') in Gibraltar.

1.2.3. Following clearance, the goods must be transported to the premises approved for inward processing.

1.2.4. The final product of the processing and any waste produced must then be removed from the procedure via:

(a) Import for free circulation (IM4); or

(b) Placement onto another customs procedure e.g. Re-exportation (EX3), Warehousing (IM7) or destruction (IM9).

1.2.5. Goods can remain in an Annex 21 inward processing procedure for the duration of the authorised period. Since there is no single fixed time limit which applies to all inward processing procedures, this will be determined on a case-by-case basis depending on the needs of the operations in question. This period can be extended.

1.2.6. Goods placed under an Annex 21 inward processing procedure do not necessarily need to be processed i.e. the trader can instead choose to import the goods for home use or re-export the goods from the inward processing procedure in the same state in which they were imported.

### **1.3. Temporary Admission.**

1.3.1. Non-Union goods intended for placement under the temporary admission procedure would have undergone EU customs formalities at the Designated Customs Post (DCP) in Spain where the payment of EU import duties (where applicable) will be suspended via an EU temporary admission declaration (H1 with extended code '53'). Therefore, it is important that you inform your customs representative in Spain of your intention to place the consignment under the temporary admission procedure.

1.3.2. Once the goods are ready to be exported out of Gibraltar, you must submit a re-export declaration (EX3) to cover the movement and close the procedure.

1.3.3. Goods can remain in an Annex 21 temporary admission procedure for the duration of the authorised period. Since there is no single fixed time limit which applies to all temporary admission procedures, this will be determined on a case-by-case basis depending on the needs of the operations in question. It should be noted though that there is a general 24-month ceiling albeit this can be extended, exceptionally, to an overall 10-year maximum period.

## **2. REQUIREMENT TO OBTAIN AN OFT TRADING LICENCE.**

2.1. Operators seeking to conduct an economic activity requiring an Annex 21 special customs procedure for non-Union goods, or mixed Union and non-Union goods, must first apply to the OFT in Gibraltar in order to start the process for obtaining a trading licence and any other trading authorisation that may need to be granted by the OFT with respect to activities taking place in Gibraltar. This is subject to the transitional arrangements described in Point 5 of this Note.

- 2.2. The OFT will work closely with HM Customs Gibraltar when assessing whether to grant a trading licence to such operators to ensure, for example, that neither your company nor any of its directors have been convicted of any serious customs-related offences.
- 2.3. Once all the formalities for the grant of such a trading licence are completed, but before granting the licence, the operator will be invited to make an application to the customs authorities in a DCP in Spain for the purposes of obtaining an EU authorisation to operate any of the three special customs procedures. HM Customs Gibraltar stand ready to assist operators in this regard.
- 2.4. Requests for such assistance should be directed to the email address provided at the end of this Note.

### **3. AUTHORISATION OF ANNEX 21 SPECIAL CUSTOMS PROCEDURES.**

- 3.1. To obtain the EU authorisation for an Annex 21 special customs procedure for non-EU goods or mixed Union and non-Union goods, you must submit an application in accordance with the guidance in the attached document prepared by the Agencia Tributaria (for which we have provided a separate version translated into English).
- 3.2. When granting an EU authorisation, the applicable law will be EU customs legislation which regulates the conditions for the operation of the particular special customs procedure. By way of indication, this will require the following:

#### **3.3. Customs Warehousing and Inward Processing.**

- 3.3.1. Prior to your application for an authorisation to place goods under the customs warehousing and/or inward processing procedures, you must ensure the following:
  - Your company is in possession of a valid EORI and NIF number;
  - You have a floor plan of your premises with segregation where applicable, for example, between excise and non-excise goods or between Union and non-Union goods;
  - You can ensure the traceability of your products coming into and out of the warehouse or premises: i.e. via a digital inventory;
  - Your premises are secure; i.e. security cameras, alarms etc;
  - Your premises are easily accessible to HM Customs Gibraltar;
  - You have a guarantee to cover the tax and duty liability of the goods stored within the premises.
- 3.3.2. Once that authorisation is granted, the OFT will issue the trading licence.

#### **3.4. Temporary Admission.**

- 3.4.1. Prior to your application for an authorisation to place goods under the temporary admission procedure, you must ensure the following:
  - Your company is in possession of a valid EORI and NIF number;
  - The goods will not be altered in any way;
  - You have a guarantee to cover the tax and duty liability of the goods under the procedure.
- 3.4.2. Once that authorisation is granted, the OFT will issue the trading licence.

3.5. HM Customs will be publishing a separate Guidance Note on the issue of Guarantees.

#### **4. OPERATING YOUR ANNEX 21 SPECIAL CUSTOMS PROCEDURE.**

4.1. It is imperative that you comply with all EU Customs legislation and Gibraltarian trading laws relating to your procedure and activity in order to maintain your authorisation and the continued operation of your procedure. It is particularly important that you:

- Ensure the timely and accurate submission of the relevant Customs declarations and supporting documents, especially at the time of removal of the goods from the procedure;
- Maintain accurate records of movements and payments of Transaction Tax, EU Import Duties and Excise duties where applicable;
- Comply with the conditions of your authorisation;
- Allow access to your premises (where applicable) to HM Customs Gibraltar;
- Conduct your operations in a manner which complies with your authorisation, EU Customs legislation and Gibraltarian trade laws.

#### **5. TRANSITIONING TO THE NEW REGIME.**

5.1. Pursuant to Article 270 of the treaty, goods that are placed in temporary storage or a special customs procedure (such as a bonded store) prior to the entry into force of the treaty (envisaged for 15 July 2026) can be kept there under the same conditions that currently apply under Gibraltar law for so long as they are not discharged from the temporary storage facility or from a special customs procedure, but in any event for not longer than:

- two months after the entry into force of the treaty in the case of goods in a special customs procedure;
- the legal time limit granted for the temporary storage facility.

5.2. The provisions of the treaty, including the payment of the Transaction Tax and excise duties where applicable, shall apply to goods discharged from the special customs procedure or temporary storage facility any time after the entry into force of the treaty where the goods are released for free circulation in Gibraltar.

5.3. Operators who import goods after the entry into force of the treaty and who require to place such goods in a special customs procedure, will be required to obtain an authorisation in accordance with what is set out in this Note on applying Annex 21 requirements (if the goods are non-Union goods or mixed Union and non-Union goods) or the separate Note on applying Annex 19 requirements (if the goods are Union goods).

5.4. The same will apply to operators who wish to continue operating a special customs procedure after the periods referred to above, including in order to be able to keep the existing goods under any such procedures. In this case, your current trading licence granted by the OFT will continue to be valid and you need not take the steps described in Point 2 of this Note.

#### **6. FURTHER ASSISTANCE.**

6.1. If you require assistance in the application process in Spain and do not know who to go to we can recommend persons or ask the Spanish authorities to recommend such persons to us.

6.2. If you require any general assistance on any of these matters, please contact HM Customs via email at [ncts@hmcustoms.gov.gi](mailto:ncts@hmcustoms.gov.gi)

**HM Customs Gibraltar**



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41012, Sevilla, Sevilla  
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## **NOTA SOBRE SOLICITUD DE AUTORIZACIONES DE REGÍMENES ESPECIALES EN EL MARCO DEL ACUERDO UE-REINO UNIDO EN RELACIÓN CON GIBRALTAR**

La presente instrucción tiene por objeto regular el procedimiento para la solicitud de las autorizaciones relativas a los regímenes especiales de perfeccionamiento activo, depósito aduanero e importación temporal, aplicables a las mercancías de tercer país con destino Gibraltar, en el marco del Acuerdo con respecto a Gibraltar entre la Unión Europea y la Comunidad Europea de la energía atómica, por una parte, y el Reino Unido de Gran Bretaña e Irlanda del Norte, por otra, en adelante el Acuerdo.

### **1. ¿Quién autoriza y supervisa?**

De conformidad con lo dispuesto en el artículo 1 del anexo 21 del Acuerdo “*La Unión también es responsable del procedimiento de autorización, la vigilancia y los demás aspectos de estos procedimientos con arreglo a la legislación aduanera de la Unión, incluso cuando la autorización abarque también las mercancías mencionadas en el anexo 19. Dichos trámites de despacho de aduana y autorización serán llevados a cabo por un puesto aduanero designado*”

En consecuencia, deberán dirigir la solicitud al DCP en el que se vayan a presentar las mercancías para su inclusión en el régimen especial.

Por razones de eficacia y eficiencia, corresponderá la supervisión de todas las autorizaciones al DCP de La Línea de la Concepción, en adelante La Línea.

### **2. ¿Cómo presentar la solicitud?**

Para la solicitud de las autorizaciones, será requisito imprescindible que los operadores dispongan de NIF y un número EORI válido.

En caso de actuar mediante representación, será necesario otorgar poder suficiente.



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Especiales

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[www.agenciatributaria.es](http://www.agenciatributaria.es)

La solicitud podrá presentarse:

- Por vía telemática, a través de los siguientes enlaces:

- o Perfeccionamiento activo:

[Agencia Tributaria: Gestiones de regímenes especiales - Autorización del régimen de perfeccionamiento activo](#)

- o Depósito aduanero:

[Agencia Tributaria: Gestiones de regímenes especiales - Autorización de instalación para el depósito aduanero de merc...](#)

- o Importación temporal:

[Agencia Tributaria: Gestiones de regímenes especiales - Autorización del régimen de importación temporal](#)

El interesado o su representante deberán disponer de certificado electrónico o clave PIN.

- Por vía telemática, mediante la presentación de un Registro adjuntando toda la documentación.

El interesado o su representante deberán disponer de certificado electrónico o clave PIN.

- Por vía presencial, mediante la presentación de un Registro en cualquier de las siguientes Administraciones y Dependencias, en horario de 9.00h a 14.00h:

Administración de la AEAT de Algeciras  
Avenida Virgen del Carmen, 85. EDIFICIO LADERA A 11204, Algeciras, Cádiz  
(Andalucía)

Dependencia de Aduanas e Impuestos Especiales de Algeciras



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Avenida de la Hispanidad, 1. 11207, Algeciras, Cádiz (Andalucía)

Administración de Aduanas e Impuestos Especiales de La Línea de la Concepción  
Avenida Campo Español, s/n. 11300, La Línea de la Concepción, Cádiz (Andalucía)

El asunto deberá indicar: *SOLICITUD RPA/DA/IT GI NOMBRE DEL OPERADOR*

Es imprescindible que se incluya una dirección de correo electrónico y un número de teléfono.

### 3. ¿Qué documentos se deben presentar?

La solicitud de estos regímenes especiales no conlleva ninguna particularidad respecto del resto de autorizaciones de RPA, IT y DA que se tramitan actualmente, siéndole aplicable plenamente la normativa aduanera de la unión.

*“...o para la inclusión de dichas mercancías en un régimen de depósito aduanero, de perfeccionamiento activo o de importación temporal, tal como se define en la **legislación aduanera de la Unión.**”*

Por lo que no existe ningún documento adicional a aportar.

La solicitud de cada autorización se hace a través de un formulario:

- En casos de tramitarse por vía telemática, a través de los enlaces habilitados, el formulario se cumplimentará on line y se enviará electrónicamente.
- En caso de realizarse a través del RGE, se utilizarán los formularios correspondientes a los anexos: I Solicitud de Perfeccionamiento Activo, II Solicitud de Importación Temporal y III solicitud de explotación de instalaciones de almacenamiento para el Depósito Aduanero de mercancías.



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A efectos de su correcta tramitación, se especifica como deben cumplimentarse determinadas casillas.

### **SOLITUD DE PERFECCIONAMIENTO ACTIVO**

- Oficinas:

DATOS DE GESTIÓN	
<b>Oficinas</b>	
Oficina de control	<input type="text" value="2"/>
Oficina gestora	<input type="text" value="2"/>

Oficina de control: será DCP de La Línea: D11803

Oficina gestora: será la DCP autorizadora:

DCP La línea: D11803  
DCP Algeciras: D11601  
DCP Sagunto: D46021

- Validez Geográfica:

#### **31 04 - Validez geográfica - Unión**

3 Solicitud o Autorización limitada a un EM	▼
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#### **Países involucrados**

ES - España (excluyendo XC XL)	▼
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Deberá indicarse 3 y España como países involucrados.



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- 34 05 Primer lugar de utilización o transformación: no es necesario que sea cumplimentado.
- Lugar de transformación:

**34 09 - Lugares de transformación o utilización \***

**Ubicación 01**

Cualificador de la identificación principal

Z - Texto libre

Se deberá indicar en cualificador: Z- Texto Libre.  
Indicar dirección completa donde se lleva a cabo la transformación.

- Aduanas:

**ADUANAS**

**34 10 - Aduana o aduanas de inclusión**

\*  ?  ?

**Añadir Aduana Inclusión**

**34 11 - Aduana o aduanas de ultimación**

\*  ?  ?

**Añadir Aduana de Ultimación**

**34 12 - Aduana de garantía**

\*  ?



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Aduana de inclusión: (office of entry)

Si es La Línea: ES001167

Si es Algeciras: ES001131

Si es Sagunto: ES004621

Aduana de ultimación (debe coincidir con la de inclusión):

Si es La Línea: ES0011167

Si es Algeciras: ES001131

Si es Sagunto: ES004621

Aduana de garantía: la aduana autorizadora de la garantía que se aporta.

- INF:

#### 36 04. Intercambio estandarizado de información (INF).

\* Tipo intercambio

Intercambio estandarizado de información no utilizado

Se debe indicar: no utilizado

- 57 02

#### 57 02 - Despacho a libre práctica mediante el uso del estado de liquidación

No

Se debe indicar NO.

- 38 05 Información adicional:

Se deberá indicar: Autorización concedida en el marco del acuerdo UE-Reino Unido



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### **SOLICITUD DE IMPORTACIÓN TEMPORAL**

- Oficinas:

DATOS DE GESTIÓN	
<b>Oficinas</b>	
Oficina de control	<input type="text" value="2"/>
Oficina gestora	<input type="text" value="2"/>

Oficina de control: será DCP de La Línea: D11803

Oficina gestora: será la DCP autorizadora:

DCP La línea: D11803  
DCP Algeciras: D11601  
DCP Sagunto: D46021

- Validez Geográfica:

#### **31 04 - Validez geográfica - Unión**

3 Solicitud o Autorización limitada a un EM ▼

#### **Países involucrados**

ES - España (excluyendo XC XL) ▼

Deberá indicarse 3 y España como países involucrados.

- 34 05 Primer lugar de utilización o transformación: no es necesario que sea cumplimentado.



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- Lugar de transformación:

**34 09 - Lugares de transformación o utilización \***

**Ubicación 01**

Cualificador de la identificación principal

Z - Texto libre

Se deberá indicar en calificador: Z- Texto Libre.

Indicar dirección completa donde se lleva a cabo la transformación o utilización

- Aduanas:

**ADUANAS**

**34 10 - Aduana o aduanas de inclusión**

\*  ?  ?

**Añadir Aduana Inclusión**

**34 11 - Aduana o aduanas de ultimación**

\*  ?  ?

**Añadir Aduana de Ultimación**

**34 12 - Aduana de garantía**

\*  ?



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Aduana de inclusión:

Si es La Línea: ES001167  
Si es Algeciras: ES001131  
Si es Sagunto: ES004621

Aduana de ultimación (debe coincidir con la de inclusión):

Si es La Línea: ES001167  
Si es Algeciras: ES001131  
Si es Sagunto: ES004621

Aduana de garantía: la aduana autorizadora de la garantía que se aporta.

- 38 05 Información adicional:

Se deberá indicar: Autorización concedida en el marco del acuerdo UE-Reino Unido



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**SOLICITUD DE EXPLOTACIÓN DE INSTALACIONES DE ALMACENAMIENTO PARA EL DEPÓSITO ADUANERO DE MERCANCIAS**

- Datos solicitud:

Se deberá elegir entre: CW1 y CWP

ES	CW1 - Explotación de instalaciones de almacenamiento para el depósito aduanero de mercancías en un depósito aduanero público de tipo I	2026
ES	CWP - Explotación de instalaciones de almacenamiento para el depósito aduanero de mercancías en un depósito aduanero privado	2026

- Oficinas:

DATOS DE GESTIÓN	
<b>Oficinas</b>	
Oficina de control	<input type="text" value="2"/>
Oficina gestora	<input type="text" value="2"/>

Oficina de control: será DCP de La Línea: D11803

Oficina gestora: será la DCP autorizadora:

DCP La línea: D11803  
DCP Algeciras: D11601  
DCP Sagunto: D46021

- Validez Geográfica:

**31 04 - Validez geográfica - Unión**

3 Solicitud o Autorización limitada a un EM	▼
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**Países involucrados**

ES - España (excluyendo XC XL)	▼
--------------------------------	---

Deberá indicarse 3 y España como países involucrados.



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www.agenciatributaria.es

- 34 05 Primer lugar de utilización o transformación: no es necesario que sea cumplimentado.
- Aduanas:

### ADUANAS

#### 34 10 - Aduana o aduanas de inclusión

\*  ?

[Añadir Aduana Inclusión](#)

#### 34 11 - Aduana o aduanas de ultimación

\*  ?

[Añadir Aduana de Ultimación](#)

#### 34 12 - Aduana de garantía

\*  ?

Aduana de inclusión:

- Si es La Línea: ES001167
- Si es Algeciras: ES001131
- Si es Sagunto: ES004621

Aduana de ultimación (debe coincidir con la de inclusión):

- Si es La Línea: ES001167
- Si es Algeciras: ES001131
- Si es Sagunto: ES004621

Aduana de garantía: la aduana autorizadora de la garantía que se aporta.

- 38 05 Información adicional:

Se deberá indicar: Autorización concedida en el marco del acuerdo UE-Reino Unido.



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[www.agenciatributaria.es](http://www.agenciatributaria.es)

[Anexo I - Solicitud de Perfeccionamiento Activo](#)

[Anexo II - Solicitud de Importación temporal](#)

[Anexo III - Solicitud de explotación de instalaciones de almacenamiento para el depósito aduanero de mercancías](#)



## **NOTE ON APPLICATION FOR AUTHORISATIONS UNDER THE EU-UK AGREEMENT IN RELATION TO GIBRALTAR**

The purpose of this guidance is to regulate the procedure for the application for authorisations relating to the inward processing, customs warehousing and temporary importation regimes, applicable to third-country goods destined for Gibraltar, within the framework of the Agreement on Gibraltar between the European Union on the one hand, and the United Kingdom of Great Britain and Northern Ireland, on the other, hereinafter referred to as the Agreement.

### **1. Who authorizes and supervises?**

According to Article 1 of Annex 21 to the Agreement, "*The Union is also responsible for the authorisation procedure, surveillance and other aspects of these procedures in accordance with Union customs law, including where the authorisation also covers the goods referred to in Annex 19. Such customs clearance and authorization procedures shall be carried out by a designated customs post.*" This is in addition to the Gibraltar Customs Authorisation regime on bonded warehouses.

Consequently, an application must be initially addressed to the DCP in which the goods are to be presented for inclusion in the special regime before the goods arrive in Gibraltar.

For the purposes of effectiveness and efficiency, the supervision of all authorisations will correspond to the DCP of La Línea de la Concepción, hereinafter referred to as La Línea.

### **2. How to apply?**

For the application for authorisations, it will be an essential requirement that operators have a valid NIF and EORI number.

In the case of third parties acting through representation, it will be necessary to grant a power of attorney.

The application may be submitted electronically, through the following links:

- Inward processing:

[Tax Agency: Procedures for special regimes - Authorisation of the inward processing regime](#)

- Customs warehouse:

[Tax Agency: Procedures for special regimes - Installation authorisation for the customs warehouse of goods and goods.](#)

- Temporary importation:

[Tax Agency: Procedures for special regimes - Authorisation of the temporary import regime](#)

The applicant or their representative must have an electronic certificate or PIN code.

- Can be sent electronically, by submitting a registration form attaching all the documentation.

The applicant or their representative must have an electronic certificate or PIN code.

- In person, by submitting a registration form at any of the following Administrations and Dependencies, from 9:00 a.m. to 2:00 p.m.:

Administration of the AEAT of Algeciras Avenida Virgen del Carmen, 85. LADERA A 11204 BUILDING, Algeciras, Cádiz (Andalusia).

Customs and Excise Office of Algeciras Avenida de la Hispanidad, 1. 11207, Algeciras, Cádiz (Andalusia).

Customs and Excise Administration of La Línea de la Concepción Avenida Campo Español, s/n. 11300, La Línea de la Concepción, Cádiz (Andalusia).

The subject should indicate: *RPA/DA/IT GI APPLICATION OPERATOR NAME*

It is essential that an email address and phone number are included.

### **3. What documents must be submitted?**

The applications for these special regimes do not entail any particularity with respect to the rest of the RPA, IT and DA authorisations that are currently being processed, and the customs regulations of the union are fully applicable.

*"... or for the inclusion of such goods under a customs warehousing, inward processing or temporary importation procedure, as defined in **Union customs law**."*

So there is no additional document to provide.

The request for each authorisation is made through a form:

- In cases of processing electronically, through the links provided, the form will be completed online and sent electronically.
- If it is carried out through the RGE, the forms corresponding to the annexes will be used: I. Application for Inward Processing, II. Application for Temporary Importation and III. application for the operation of storage facilities for the Customs Warehouse of goods.

To ensure that the applications are correctly processed, please see below guidance on submitting the application.

**APPLICATION FOR INWARD PROCESSING**

- Offices:

<b>DATOS DE GESTIÓN</b>	
<b>Oficinas</b>	
Oficina de control	<input type="text" value="2"/>
Oficina gestora	<input type="text" value="2"/>

Supervising customs office: will be DCP of La Línea: D11803

Authorising office: the authorising DCP will be:

- DCP La Línea: D11803
- DCP Algeciras: D11601
- DCP Sagunto: D46021

- Geographical Validity:

<b>31 04 - Validez geográfica - Unión</b>
<input type="text" value="3 Solicitud o Autorización limitada a un EM"/>
<b>Países involucrados</b>
<input type="text" value="ES - España (excluyendo XC XL)"/>

Should indicate 3 and Spain should be indicated as the countries involved.

- 34 05 First place of use or transformation: not necessary to be completed.
- Place of transformation:

<b>34 09 - Lugares de transformación o utilización *</b>
<b>Ubicación 01</b>
Cualificador de la identificación principal
<input type="text" value="Z - Texto libre"/>

Z- Free Text should be selected in the drop down show above.


Indicate the complete address where the transformation is carried out.

- Customs:

**ADUANAS**


**34 10 - Aduana o aduanas de inclusión**

\*  ?  ?

 [Añadir Aduana Inclusión](#)

**34 11 - Aduana o aduanas de ultimación**

\*  ?  ?

 [Añadir Aduana de Ultimación](#)

**34 12 - Aduana de garantía**

\*  ?

Customs office of placement:

- If it's La Línea: ES001167
- If it is Algeciras: ES001131
- If it is Sagunto: ES004621

Customs office of discharge (must coincide with the customs office of placement):

- If it's La Línea: ES0011167
- If it is Algeciras: ES001131
- If it is Sagunto: ES004621

Guarantee customs office: the customs office authorising the guarantee provided.

- INF:

### 36 04. Intercambio estandarizado de información (INF).

\* Tipo intercambio

Intercambio estandarizado de información no utilizado

Should indicate: not used

- 57 02

**57 02 - Despacho a libre práctica mediante el uso del estado de liquidación**

No

NO must be indicated.

- 38 05 Additional information:

It must indicate: Authorisation granted under the EU-UK agreement

**TEMPORARY IMPORTATION APPLICATION**

- Offices:

DATOS DE GESTIÓN	
<b>Oficinas</b>	
Oficina de control	<input type="text"/> 2
Oficina gestora	<input type="text"/> 2

Customs office of placement: will be DCP of La Línea: D11803

Customs office of discharge: the authorising DCP will be:

DCP La Linea: D11803

DCP Algeciras: D11601

DCP Sagunto: D46021

- Geographical Validity:

**31 04 - Validez geográfica - Unión**

3 Solicitud o Autorización limitada a un EM

**Países involucrados**

ES - España (excluyendo XC XL)

Should indicate 3 and Spain as the countries involved.

- 34 05 First place of use or transformation: not necessary to be completed.
- Place of transformation:

## 34 09 - Lugares de transformación o utilización \*

### Ubicación 01

Cualificador de la identificación principal

Z - Texto libre

Z- Free Text should be selected in the drop down show above.


Indicate the complete address where the transformation or use takes place.

- Customs:

**ADUANAS**


**34 10 - Aduana o aduanas de inclusión**

\*  ?  ?

 [Añadir Aduana Inclusión](#)

**34 11 - Aduana o aduanas de ultimación**

\*  ?  ?

 [Añadir Aduana de Ultimación](#)

**34 12 - Aduana de garantía**

\*  ?

Customs office of placement:

If it's La Línea: ES001167

If it is Algeciras: ES001131

If it is Sagunto: ES004621

Customs office of discharge (must coincide with the Customs office of placement):

If it's La Línea: ES001167

If it is Algeciras: ES001131

If it is Sagunto: ES004621

Guarantee customs office: the customs office authorising the guarantee provided.

- 38 05 Additional information:

It must indicate: Authorisation granted under the EU-UK agreement

## **APPLICATION FOR OPERATION OF STORAGE FACILITIES FOR THE BONDED WAREHOUSING OF GOODS**

- Application data:

You must choose between: CW1 and CWP

ES	CW1 - Explotación de instalaciones de almacenamiento para el depósito aduanero de mercancías en un depósito aduanero público de tipo I	2026
ES	CWP - Explotación de instalaciones de almacenamiento para el depósito aduanero de mercancías en un depósito aduanero privado	2026

- Offices:

DATOS DE GESTIÓN	
<b>Oficinas</b>	
Oficina de control	<input type="text"/> 2
Oficina gestora	<input type="text"/> 2

Customs office of placement: will be DCP of La Línea: D11803

Customs office of discharge: the authorising DCP will be:

DCP La Linea: D11803

DCP Algeciras: D11601

DCP Sagunto: D46021

- Geographical Validity:

<b>31 04 - Validez geográfica - Unión</b>
3 Solicitud o Autorización limitada a un EM
<b>Países involucrados</b>
ES - España (excluyendo XC XL)

Should indicate 3 and Spain as the countries involved.

- 34 05 First place of use or transformation: not necessary to be completed.
- Customs:


**ADUANAS**

---

**34 10 - Aduana o aduanas de inclusión**

\*  ?

---


 [Añadir Aduana Inclusión](#)

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**34 11 - Aduana o aduanas de ultimación**

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 [Añadir Aduana de Ultimación](#)

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**34 12 - Aduana de garantía**

\*  ?

Customs office of placement:

If it's La Línea: ES001167  
 If it is Algeciras: ES001131  
 If it is Sagunto: ES004621

Customs office of discharge (must coincide with the Customs office of placement):

If it's La Línea: ES001167  
 If it is Algeciras: ES001131  
 If it is Sagunto: ES004621

Guarantee customs office: the customs office authorising the guarantee provided.

- 38 05 Additional information:

It must be indicated: Authorisation granted within the framework of the EU-UK agreement.

[Annex I - Application for Inward Processing](#)

[Annex II - Application for Temporary Importation](#)

[Annex III - Application for the operation of storage facilities for the customs storage of goods](#)



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## GUIDANCE DOCUMENT ISSUED BY HM CUSTOMS GIBRALTAR

### GOODS TRANSIT PROCESS

## 1. Introduction

### 1.1 Purpose

This Guidance Note has been prepared to assist traders, customs representatives, freight forwarders and logistics operators who intend to import and export goods to and from Gibraltar.

The Note addresses the following:

- Importing goods of non-EU origin for home use.
- Importing goods of EU origin for home use.
- Importing goods of non-EU origin for customs warehousing.
- Importing goods of EU origin for tax warehousing.
- Re-exporting goods from a warehouse.
- Exporting goods which have already paid Transaction Tax.

### 1.2 Definitions

The following definitions shall apply:

- **T1GI** – Transit process covering the movement from the DCP to Gibraltar of non-EU Goods and from Gibraltar to the DCP concerning non-EU goods previously placed in a special customs procedure that are taken out from Gibraltar to other territories.
- **T2GI** - Transit process covering the movement from the DCP to Gibraltar of goods of EU origin and from Gibraltar to the DCP concerning goods previously placed in a tax special procedure or released for free circulation in Gibraltar.
- **EX3** – Re-export document on ASYCUDA.
- **EX1** – Export document on ASYCUDA.
- **Entry Summary Declaration**- A mandatory declaration to be submitted in Spain prior to an importation from a third country or previous to T1GI/T2GI for goods that are taken out from Gibraltar to other territories.
- **Holder of the procedure** – The person or company who lodges the Customs declaration.
- **DCP** - Designated Customs Post.

- **EPU** – Entry Processing Unit, British Lines Road.
- **SAD**- Single Administrative Document on ASYCUDA.
- **MRN**- Movement Reference Number.
- **IM4 declaration**- Import declaration for home use.
- **B1 Declaration** – Export Declaration in Spain.
- **H1 Declaration** – Import Declaration in Spain.
- **NCTS** – New Computerised Transit System.

## 2. Imports for Home Use (IM4)

### 2.1 Importing goods of non-EU origin (from a third country) for home use.

The process for importing goods from a third country is as follows:

#### (a) *Goods arrive at the EU entry point*

The consignment will be shipped to an entry point within the EU (i.e. Calais.) At this point, the consignment will be placed under a T1 Transit procedure. It is important to note that any goods requiring an SPS check will have these checks carried out at the entry point to the EU.

From here, the goods will travel down to one of the DCPs:

- A. La Linea
- B. Algeciras
- C. Sagunto
- D. Portugal (to function exclusively in the event that none of the other DCPs are accessible for over 24 hours because of unforeseeable circumstances or for reasons of force majeure)

#### (b) *Process undertaken at the DCP.*

Under the Treaty, all EU Customs formalities (such as EU P&R checks) will be carried out here. The process will be as follows:

- The Holder of the procedure for the Transit to Gibraltar will be responsible for submitting the H1 import declaration to the Spanish authorities, with extended code '40' – import for free circulation;
- Upon submission of the H1 '40', EU import duties will be paid by the holder of the procedure which invariably will be a Spanish company. You will likely need to enter into a commercial arrangement to reimburse them;
- A T1GI will be opened at the DCP with the H1'40' as the preceding document to cover the movement to Gibraltar – this transit process is uniquely identifiable via an MRN. The consignment will then be released and travel to Gibraltar.

**(c) Goods arrive in Gibraltar.**

Once the goods arrive in Gibraltar, the following process will be undertaken:

- the consignment must be presented to HM Customs, who via NCTS, will confirm the arrival of the goods and perform any necessary control;
- a submission of an IM4 import document will then be required, the SAD will contain a field to allow you to refer to the MRN to ensure traceability of the consignment;
- upon clearance of the IM4, taxes will be levied via an assessment notice, and Transaction Tax must be paid prior to the release of the consignment from the Customs compound, without prejudice to the possibility that in some cases where the goods are not going to be placed immediately on the market, notably where traders currently hold goods in transit sheds, payment of the Transaction Tax may be deferred for a maximum period of 30 days.

**2.2 Importing Goods of EU Origin for Home Use.**

The process for importing goods of EU origin for home use is as follows:

**(a) Goods Dispatched.**

The goods will be dispatched from an EU Member State, where the following process will be undertaken:

- The consignment will travel to a DCP under the authority of:
  - an export declaration submitted in the country of dispatch; or
  - a T2 with the export declaration as the preceding document.

**(b) Goods Arrive at the DCP.**

Once goods arrive at the DCP, the following process will be undertaken:

- a 'B1' export declaration will be submitted. It is important to note that no EU Import Duties are payable as the goods are already of EU origin; and
- a T2GI will be opened with the B1 export as the preceding document to cover the movement to Gibraltar – this transit process will be uniquely identifiable via an MRN. The consignment will then be released to travel to Gibraltar.

**(c) Arrival in Gibraltar.**

Once goods arrive in Gibraltar, the following process will be undertaken:

- upon arrival in Gibraltar, the consignment must be presented to HM Customs, who via NCTS, will confirm the arrival of the goods and perform any necessary controls;
- a submission of an IM4 import document will then be required, the SAD will contain a field to allow you to refer to the MRN to ensure traceability of the consignment;

- upon clearance of the IM4, taxes will be levied via an assessment notice, and Transaction Tax must be paid prior to the release of the consignment from the Customs compound without prejudice to the possibility that in some cases where the goods are not going to be placed immediately on the market, notably where traders currently hold goods in transit sheds, payment of the Transaction Tax may be deferred for a maximum period of 30 days.

### **3. Imports to be placed under a Special Customs Procedure.**

For the purposes of this Guidance Note, the example of warehousing (IM7) will be used, but this will equally apply to the other special customs procedures (Temporary Admission (IM5) and Inward Processing (IM5 5001)).

#### **3.1 Importing goods of non-EU origin for Warehousing.**

When importing goods of non-EU origin for a Special Customs Procedure, like warehousing for example, the following shall apply:

##### **(a) Goods arrive at the EU entry point.**

The consignment will be shipped to an entry point within the EU, like Calais for example, where the following process will be undertaken:

- the consignment will be placed under a T1 Transit procedure. It is important to note that any goods requiring an SPS check will have these checks carried out at the entry point to the EU.
- from here the consignment will travel to a DCP.

##### **(b) Process undertaken at the DCP.**

Under the Treaty, all EU Customs formalities (such as EU P&R checks) will be carried out here. The process will be as follows:

- the 'holder of the procedure' for the Transit to Gibraltar will be responsible for submitting the H1 import declaration to the Spanish authorities, with extended code '71' – for Customs Warehousing;
- upon submission of the H1 '71', the payment of EU import duties will be suspended and will be due for payment only upon the removal of the goods from the warehouse in Gibraltar to be placed on the market in Gibraltar;
- a T1GI will be opened at the DCP with the H1'71' as the preceding document to cover the movement to Gibraltar – this transit process is uniquely identifiable via an MRN. The consignment will then be released and travel to Gibraltar.

##### **(c) Goods arrive in Gibraltar.**

Once the goods arrive in Gibraltar, the following process will be undertaken:

- the consignment must be presented to HM Customs, who, via NCTS, will confirm the arrival of the goods and perform any necessary controls;
- a submission of an IM7 import document will then be required, the SAD will contain a field to allow you to refer to the MRN to ensure traceability of the consignment;

- upon clearance of the IM7, the goods will be released and will be transported to a Customs Warehouse;
- transaction Tax, excise duties (where applicable) and EU Import duties will be payable upon removal of the goods from the warehouse to be placed on the market in Gibraltar.

### **3.2 Importing Goods of EU Origin for Warehousing.**

The process for importing goods of EU origin for warehousing is as follows:

#### **(a) Goods Dispatched.**

The goods will be dispatched from an EU member state and travel to a DCP. This can happen under the authority of:

- an export declaration submitted in the country of dispatch; or
- a T2 with the export declaration as the preceding document.

#### **(b) Goods Arrive at the DCP.**

Once goods arrive at the DCP, the following process will be undertaken:

- a 'B1' export declaration will be submitted. Unlike the process for non-EU origin goods, the special procedure under which the goods will be placed in Gibraltar will not need to be declared at the DCP. It is also important to note that no EU Import Duties are payable as the goods are already of EU origin;
- a T2GI will be opened with the B1 export as the preceding document to cover the movement to Gibraltar – this transit process will be uniquely identifiable via an MRN. The consignment will then be released to travel to Gibraltar.

#### **(c) Arrival in Gibraltar.**

Upon arrival in Gibraltar, the following shall apply:

- the consignment must be presented to HM Customs, who, via NCTS, will confirm the arrival of the goods and perform any necessary controls;
- a submission of an IM7 import document will then be required, the SAD will contain a field to allow you to refer to the MRN to ensure traceability of the consignment;
- upon clearance of the IM7, the goods will be released and will be transported to a Customs Warehouse;
- transaction tax and excise duties (where applicable) will be payable upon removal of the goods from the warehouse.

## **4. Exporting Goods.**

There are two ways in which to export goods commercially:

- export from a special customs procedure (warehousing);
- export from free circulation (Transaction Tax already paid).

In both cases, the exporter will need to declare their export on both NCTS and ASYCUDA as per the process below:

#### **4.1 Exporting Goods from a Warehouse**

When exporting goods directly from a Warehouse, the following shall apply:

##### **(a) Removing Goods from the Warehouse.**

Prior to removing the goods from the warehouse:

- an EX3 document will need to be submitted to HM Customs. You must ensure that you refer to the MRN used to import the goods on the EX3 to allow for traceability;
- you must then complete the transit document on NCTS. Depending on the origin of the goods, you must submit:
  - a T1GI for the export of goods of non-EU origin; or
  - a T2GI for the export of goods of EU origin.
- your consignment will now be free to move to the Customs Office of Export in Gibraltar, at the EPU.

##### **(b) Procedure at the Office of Export (Gibraltar).**

Once the goods arrive at the Customs Office of Export in Gibraltar, the following process will be undertaken:

- HM Customs Gibraltar will initiate the process of opening the T1GI/T2GI and will notify the Spanish Authorities that the consignment has been cleared for export;
- the consignment will then be released for export destined for a DCP in Spain.

##### **(c) Procedure at the DCP (La Linea)**

Upon arrival at the DCP, the Spanish Customs authorities will confirm the arrival of the goods and close the T1GI/T2GI.

At this point, depending on the origin and destination of the goods, the following will apply:

###### For goods of non-EU origin destined for the EU

EU Customs formalities will be completed at which point EU Import Duties, Excise duties (where applicable) and VAT will be paid. The goods will then be released for free circulation.

###### For goods of non-EU origin destined for a third country

EU Customs formalities will be completed and a T1 transit process will then be opened to cover the movement to its destination.

###### For goods of EU origin destined for the EU

Spanish customs formalities will be completed, and EU VAT and Excise duties (where applicable) will be payable. The goods will then be released for free circulation.

#### For goods of EU origin destined for a third country

Spanish Customs formalities will be completed where no duties or taxes will be paid, and a re-export declaration will be lodged to cover the movement to the point of exit from the EU under a T2.

Please note that as part of the Customs formalities in the EU, your representative in Spain will need to submit an Entry Summary Declaration one hour prior to the arrival of the goods in Spain.

#### **4.2 Exporting goods already on the market in Gibraltar.**

When exporting goods which have already been placed on the market in Gibraltar, the following process shall be undertaken:

##### **(a) Formalities prior to presentation at the office of export.**

Before the goods are presented at Customs Office of Export in Gibraltar at the EPU, you must complete the following formalities:

- an EX1 document will need to be submitted to HM Customs prior to the removal of the goods from the warehouse. You must ensure that you refer to the original import invoice and the original import MRN to allow for the refund of the transaction tax and excise duties (where applicable);
- you must then complete the transit document on NCTS. Depending on the origin of the goods, you must submit:
  - a T1GI for the export of goods of non-EU origin; or
  - a T2GI for the export of goods of EU origin.
- your consignment will now be free to move to the Customs Office of Export in Gibraltar, at the EPU. HM Customs will complete their formalities and notify Spanish authorities that the consignment has been cleared for export.
- the consignment will be released for export destined for a DCP in Spain.

##### **(b) Process at the DCP.**

Once the goods arrive at the DCP, the following process will be undertaken:

- the Spanish authorities will confirm the arrival of the consignment in Spain. This will serve to prove export from Gibraltar for the purposes of the Transaction Tax and, where applicable, excise duties refund.
- Spanish Customs formalities will be completed as per Section 6 (iv) (A) to (D) above, but in this case only VAT (IVA) will be payable on the basis that any EU import duties have already been paid upon release for home use in Gibraltar.

## **5. Further Assistance**

If you require any assistance or clarification in relation to this document, please contact [ncts@hmcustoms.gov.gi](mailto:ncts@hmcustoms.gov.gi).

Furthermore, please click on the following link to the Spanish Agencia Tributaria website, where you will find a useful summary of the EU aspects of the Treaty in relation to the movement of goods:

<https://sede.agenciatributaria.gob.es/Sede/aduanas/acuerdo-gibraltar.html>

## **6. Flow Diagrams**

In order to help visualise the different processes contained in this document, please see the following flow diagrams covering each movement.

**Import of goods of non-EU origin (Third Country)**



**Import from 3rd  
Country  
(For Home Use)**

Start



Finish

**Import of goods of EU origin**



**Goods from EU**  
**(For Home Use)**

Start



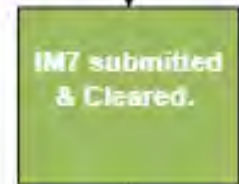
Finish

**Import of EU goods to a Warehouse in Gibraltar**



**Goods from EU**  
**(For Warehousing)**

Start



Finish

**Import of goods from a third country (non-EU goods) to a warehouse in Gibraltar**



**Import from 3rd Country  
(For Warehousing)**

Start



Finish

**Export of goods from a Warehouse in Gibraltar**



Start



Finish

**Export of goods already on the market in Gibraltar (TT Paid)**



**Export from free circulation**

Start



You will need to refer to your import invoice and/or MRN



Proves export for TT refund purposes

Finish

