

JERSEY CUSTOMS & IMMIGRATION SERVICE (JCIS)

REVENUE & GOODS CONTROL

BREXIT PREPARATIONS

This notice sets out information relating to Customs & Excise matters in relation to Brexit. It is intended to inform businesses and citizens and provide understanding of various scenarios in order to make informed plans and preparations.

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1. PURPOSE OF THIS NOTICE

This notice sets out information relating to Customs matters to enable businesses and citizens to understand various scenarios in order to make informed plans and preparations.

At a special meeting of the European Council on 25 November 2018, the [Withdrawal Agreement and Political Declaration](#) on the future relationship between the United Kingdom (UK) and EU was endorsed. The UK Government laid these before Parliament ahead of the parliamentary debate and vote on the approval of these documents on 11 December 2018. **The UK Government did not approve the Withdrawal Agreement, therefore it remains a possibility that the UK may leave the EU without a deal in March 2019 (a 'no deal' scenario).**

JCIS are preparing to ensure the islands Customs regime will be ready from day 1 in all scenarios, including a potential 'no deal' on 29 March 2019. As we get nearer to March 2019 and in the absence of any certainty of a future relationship with the EU, preparations for a 'no deal' scenario have been accelerated. This will ensure that plans are in place for whatever outcome is finally achieved.

JCIS having been working closely with colleagues in other States departments, alongside Customs Officers from Guernsey and regularly meeting with official representatives from HMRC and the Department of International Trade to ensure that JCIS will still be able to operate an effective and robust customs control in light of the significant operational challenges that Brexit presents.

This notice identifies key areas of Customs related business that may be affected and highlights what a 'no deal' scenario might look like and provides information on how JCIS are preparing to mitigate those risks. The areas covered in this notice will not be an exhaustive list and businesses and citizens are strongly advised to consider their own business needs to establish what preparations may be impacted in a 'no deal' scenario.

If you have any questions concerning this document please contact JCIS via email at traderengagement@gov.je

JCIS have been engaging with both Jersey Business and the Jersey Chamber of Commerce.

Please refer to their webpages for further information and more detailed guides to assist in Brexit preparations for businesses.

<https://www.jerseybusiness.je/get-advice/brexit/>

<https://www.jerseychamber.com/>

2. WHY IS JERSEY AFFECTED BY BREXIT

Jersey is a Crown Dependency and is outside the EU, but the UK is a Member State and Jersey's formal connection with the EU is through the UK. This connection enables the freedom of movement of people and trade. The formal relationship between Jersey and the EU is enshrined in Protocol 3 of the UK's 1972 Accession Treaty, once the UK leaves the EU this formal relationship will end.

The Crown Dependencies are formally mentioned in the Withdrawal Agreement meaning that they will be subject to the withdrawal agreement in its totality.

3. EXPLANATION OF A "NO DEAL" HARD BREXIT

Until both the UK Government and the European Union sign a Withdrawal Agreement and it is ratified by the UK Parliament and the European Parliament, there remains a possibility that the UK may leave the EU without a deal in March 2019.

The UK triggered Article 50 of the Treaty of the European Union on 29 March 2017. As set out under that treaty, the UK has two years to negotiate a Withdrawal Agreement and framework for a future relationship with the EU before the point of the UK's exit from the EU at 11pm on the 29 March 2019.

A 'no deal' scenario is one where the UK leaves the EU at 11pm GMT on 29 March 2019 without a Withdrawal Agreement and framework for a future relationship in place between the UK and the EU. This would trigger a hard Brexit. In this scenario there would therefore be no agreement to apply any of the elements of the proposed Withdrawal Agreement described above and therefore the EU would treat the UK as a third country with immediate effect.

As the UK Government rejected the Withdrawal Agreement that was endorsed by the European Council, there remains a possibility that the UK may leave the EU without a deal in March 2019.

A hard Brexit would involve resorting to World Trade Organisation (WTO) rules with no agreement with the EU in place.

4. TRADE WITH THE UK POST BREXIT

Jersey Officials, along with colleagues from Guernsey and Isle of Man (“the Crown Dependencies”) have been working with the UK Government for a number of months to ensure that trading relationships between the Crown Dependencies and the UK remain as they are today after Brexit, regardless of the outcome of negotiations between the UK and EU.

A high level Arrangement was signed between each of the three Crown Dependencies (“CD”) and the UK on 26 November 2018, binding the four territories into a CD/UK customs union. On exit from the EU, the Arrangements will take effect allowing tariff free movement of goods between the four territories of the customs union. Effectively Jersey will enter into a customs union covering all trade in goods involving the elimination of customs duty on imports and exports and any charges having equivalent effect, and will adopt a common customs tariff in relation to trade with any countries outside the customs union.

This will formalise the historic constitutional trading relationship Jersey has with the UK and will see no change to how goods currently move between Jersey, Guernsey, the UK and Isle of Man

As Jersey will remain outside the fiscal territory of the UK (i.e. for VAT and excise duty), customs declarations will continue to be required for fiscal purposes. Certain goods are subject to excise duty. This is a tax charged on the importation and manufacture of alcohol, tobacco and oils. These goods will continue to be liable to such duty charges when traded with UK, Guernsey and Isle of Man.

Jersey’s GST will continue to be applied to goods arriving into the island.

Preparations are being made to ensure that trade with the UK and other CD’s will remain the same, regardless of the Brexit outcomes – this includes a no deal scenario. Traders can therefore assume that trade with the UK, Guernsey and the Isle of Man, in terms of customs procedures, will not change.

5. TRADE WITH THE EU POST BREXIT

Businesses and individuals can currently move ‘free circulation’ goods between Jersey and any EU member state without incurring import duty charges. Many import and export restrictions are not applied to goods from Jersey entering the EU or when arriving into Jersey from the EU.

‘Free circulation’ means goods that have been produced in the Customs territory of the EU, or that have been imported into the Customs territory of the EU country with import duty paid

As Jersey is outside the fiscal territory of the EU (i.e. for VAT and excise duty), customs declarations are required for fiscal purposes. GST and excise duty is liable, where applicable, on all goods traded between Jersey and EU member states.

If the UK agrees a trade deal with the EU it is inevitable that Jersey would enter into that trade agreement as an accession to that agreement. Until such an agreement is concluded it is not possible to provide details of what this might include. If the UK does

If the UK agrees a trade deal with the EU, JCIS will revise this guidance to align with known arrangements. However businesses and individuals involved in trade of goods or customs procedures are strongly advised to prepare for a 'no deal scenario until such time.

reach an agreement with the EU over a trade deal it is highly likely that an implementation period will follow Brexit day to allow a smooth move to these new arrangements.

6 TRADE WITH THE EU – NO DEAL SCENARIO

If the UK (and Jersey, by virtue of our relationship with the EU through the UK) leaves the EU on 29 March 2019 without a deal there would be immediate changes to the procedures that apply to trade with the EU. It would mean that the 'free circulation' of goods between Jersey and the EU would cease.

The following guidance has been issued by HMRC to inform businesses of the implications for the trade in goods between the UK and EU countries in a 'no deal' scenario:

- [Trading with the EU if there's no Brexit deal*](#)

** Please note that this guidance has been issued by HMRC and is therefore written for UK businesses and individuals. Whilst the most of the content in relation to customs procedures will be relevant to businesses and individuals in Jersey, some may not. This information has been supplied solely to assist businesses and individuals with their Brexit preparations.*

In a no deal scenario, Jersey would become a third country to the EU and the EU would become a third country to Jersey. This is important to consider when reading the following advice within the notice.

IMPACTS ON TRADE

- **Applying the same customs rules** to goods moving between Jersey and the EU as currently apply in cases where goods move between Jersey and a country outside of the EU. Customs import duty may also become due on imports from the EU. *See section below – “Customs procedures” and “Trade Tariff and classifying goods”*
- **Additional customs declarations** would be needed when goods are exported from Jersey directly to a third country. This is known as an export declaration and as Jersey does not currently trade directly with countries outside the EU, this would be a new requirement for exporters. *See section below – “Export declarations” and “Changes to CAESAR”*

- **Safety and security declarations** would need to be made by the carrier of the goods (this is usually the hauler, airline or shipping line, depending on the mode of transport used to import or export goods) for all goods imported or exported directly to/from a third country. As Jersey does not currently trade directly with countries outside the EU this would be a new requirement for carriers. *See section below – “Safety & Security declarations” and “Changes to CAESAR”*
- **Import and export licenses or supporting documentation**, that were not required before Brexit, may be required after Brexit to import and export specific types of goods into and from Jersey. This may be to meet the conditions of the new relevant customs import or export procedure. *See section below – “Import & export controls (Licensing)”*
- **Preference certificates (free trade agreements)** may no longer be available. *See section below – “Preference certificates (free trade agreements)”*

7 CUSTOMS PROCEDURES

In the event of a ‘no deal’ scenario, after Brexit, importers of goods from the EU will be required to follow customs procedures in the same way that they currently do when importing goods from a country outside the EU. This means that for goods entering Jersey an import declaration will be required and any customs import duties must be paid.

The following guidance issued by HMRC explains the customs procedures that currently apply when importing or exporting goods from/to non-EU countries. These are broadly the procedures that would apply to trade with **the EU** in a ‘no deal’ scenario:

- [Importing from Non-EU Countries*](#)
- [Exporting goods outside the EU*](#)

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Goods from the EU may need to be placed under special customs procedures in certain circumstances. These may include:

- **Warehousing** – to suspend import duty on goods from a third country until goods are entered for free circulation and the import duty is paid. Import duty warehouses will require customs approval and may be required to provide financial security to cover any potential loss of import duty whilst the goods are in the warehouse. Import duty warehouses are separate to excise duty warehouses, i.e. an excise duty warehouse could not be used to warehouse goods liable to import duty unless specifically authorised by customs to do so.
- **Temporary admission** – to temporarily import goods such as samples, professional equipment or items for auction, exhibition or demonstration from a third country. Goods cannot be altered whilst within Jersey and must be exported within certain timeframes.
- **Inward processing** - to get relief from import duty on goods that are imported from a third country to be processed, and then exported, or released for free circulation.

8 TRADE TARIFF AND CLASSIFYING GOODS

Under current arrangements, Jersey applies the EU's Common Customs Tariff ("CCT") to all goods imported from a place outside the European Union. Once any import duties have been paid on third country goods, and any other formalities complied with, those goods can move between member states (they are in "free circulation") without further payments of import duty.

The UK Government has indicated that when it leaves the EU it is going to leave the Customs Union with the EU. However, it intends to negotiate a future economic partnership with the EU, which will allow frictionless movement of goods between the UK and the EU. If this is achieved it is inevitable that Jersey would enter into that trade agreement as an accession to that agreement. If this is achieved, details of how a trade tariff is to be applied will be released.

TRADE TARIFF – 'NO DEAL' SCENARIO

In the event of 'no deal', goods traded between Jersey and the EU will be subject to the same requirements as third country goods, including the payment of customs import duty. In this scenario, Jersey will be applying the UK's trade tariff and associated measures to all goods imported from territories not included in the CD/UK customs union. This will ensure that goods can move tariff free between Jersey, Guernsey, UK and/or IoM.

Jersey will apply the UK's tariff rates to goods imported into Jersey from the EU. The UK government will determine and publish these new duty rates before Brexit. They may be different from the rates in the EU's tariff.

The EU will apply its tariff rates to goods imported into the EU from Jersey. The EU rates are set out in the [EU tariff](#). The EU may change these rates between now and March 2019.

In a 'no deal' scenario, anyone importing goods into Jersey from the EU, or exporting goods to the EU from Jersey, will have to comply with customs procedures, where these were not previously necessary. As set out above, this includes the potential payment of duty on Jersey-EU trade.

The following guidance issued by HMRC sets out the way in which businesses and individuals will need to identify their goods in the correct way, in order to establish what duties and specific rules apply, as a requirement of the declaration process:

- [Classifying your good in the UK Trade Tariff if there's no Brexit deal*](#)

**Please note that this guidance has been issued by HMRC and is therefore written for UK businesses and individuals. Whilst the most of the content in relation to customs procedures will be relevant to businesses and individuals in Jersey, some may not. This information has been supplied solely to assist businesses and individuals with their Brexit preparations.*

9 IMPORT DECLARATIONS

Importers will be required, as they are currently, to submit an import declaration onto [CAESAR](#) for all goods imported from third countries. In a scenario where the EU is a third country, an import declaration will have to be submitted onto CAESAR for all consignments imported from the EU.

System developments are being made to improve the declaration process and ensure that Jersey can continue to comply with import measures (UK or EU, whichever the case may be); this work will be completed regardless of the outcome of Brexit. To ensure that measures are correctly applied, no goods will be released from customs control until an import declaration has been submitted and the goods are released. Duty deferment will remain, but only once declarations have been submitted, i.e. goods cannot be released prior to an import declaration being submitted. Importers will have the opportunity to submit 'pre-arrival' import declarations ahead of the goods arriving to enable the immediate release of goods on arrival that are not subject to customs measures. **See section below – "[Changes to CAESAR](#)" for further information.**

In light of the above information, businesses may wish to consider the following:

- The impact on their business due to the requirement for additional declarations.
- Consider submitting pre arrival declarations to allow for goods to be released upon arrival.
- Obtaining duty deferment facilities if they expect to import large quantities of dutiable goods from the EU (in a 'no deal' scenario). In the absence of duty deferment facilities all duties would need to be paid prior to the release of the goods.
- Familiarise themselves with the trade tariff and how to classify goods liable to import declarations. Import declarations will require a correct classification and value.
- Consider how they will submit import declarations. Businesses wishing to do this themselves will need to acquire appropriate access to CAESAR.

10 EXPORT DECLARATIONS

Developments are being made to improve the declaration process and ensure that Jersey can continue to comply with customs export measures. Therefore all goods that are exported **directly** to a third country from Jersey will require the submission of an export declaration onto CAESAR prior to the export of those goods. **See section below – "[Changes to CAESAR](#)" for further information.**

Export declarations are required on all goods exported directly to third countries. After Brexit this may mean that goods exported directly to third countries from Jersey will need to be declared onto CAESAR prior to export being authorised.

Currently there are not any services operating from Jersey that enable goods to be exported directly to a third country. Goods travelling via the UK or an EU country are declared for export to a third country at the point of exit by the carrier or agent in the country of exit. After Brexit this may change and Jersey will have services operating directly to third countries, i.e. France. In these cases an export declaration would need to be lodged onto CAESAR prior to the goods being exported.

In light of the above information, businesses may wish to consider the following if likely to export goods directly to a third country after Brexit:

- The impact on their business due to the requirement for additional (export) declarations.
- Consider how they would submit export declarations. Businesses wishing to do these themselves will need to acquire appropriate access to CAESAR.

11 SAFETY AND SECURITY DECLARATIONS

Current EU legislation - http://ec.europa.eu/ecip/security_amendment/procedures/index_en.htm - requires that carriers or their authorised representatives lodge electronic declarations at the first port or airport of entry into the customs territory of the EU. This must be done at a prescribed time ahead of the arrival of the goods, even if the eventual destination of the cargo is outside of the EU. The same applies to carriers at the last port or airport of exit from the customs territory of the EU. This is done to enable EU member states to perform risk analysis based on the information and agreed EU risk profiles, before passing on the information to subsequent ports or airports for the vessel or aircraft's journey.

Currently it is very rare for any services of goods to operate into Jersey directly from a third country that would therefore require a safety and security declaration submission. Any such services currently need to go via an EU member state port, clear safety and security and then proceed to Jersey for customs clearance.

Whilst the UK has indicated that it wishes to remain in the EU's safety and security zone, (which would not change the status quo in relation to Jersey services) there is a possibility that in a 'no deal' scenario that this would not be the case. Therefore any carrier operating a service of goods into Jersey from a third country (which could include France) would have to submit a safety and security declaration.

Carriers may be required to lodge electronic safety and security declarations, in advance of their arrival, for any services of goods that operate into Jersey directly from a third country – France – after Brexit.

It would be mandatory for all carriers, and in some cases the haulers themselves, to provide customs authorities with advance information for goods being brought into Jersey from a third country. These declarations must be pre-notified ahead of the arrival of any goods. The time that this must happen depends on the nature of the cargo:

When shipping goods via	Entry Summary Declarations (ENS) submission deadline
Maritime containerised cargo	At least 24 hours before loading at the port of departure
Maritime bulk/break bulk cargo	At least four hours before arrival
Maritime sea voyages of less than 24 hours	At least two hours before arrival

Short haul flights less than four hours duration	At the time of actual take – off
Long-haul flight	At least four hours before arrival

Jersey Customs propose to discharge this requirement by using the UK’s Import Control System (“ICS”). It is anticipated that local carriers will be required to lodge electronic safety and security declarations, known as entry summary declarations (“ENS”) onto the UK’s ICS. The ICS will provide local carriers with a movement reference number (“MRN”) which will then need to be provided to Jersey Customs at the time of lodging their freight manifest onto CAESAR. **Failure to provide a valid MRN will result in goods being held at the port of arrival.**

Full details of ICS, including information on how to register for and lodge entries into Import Control System, can be found on the GOV.UK website here - [GOV.UK - Import Control System Guidance](#)

The carrier or their authorised representative submitting the ENS must have a valid Economic Operator Registration and Identification (“EORI”) number. Details of how to apply for an EORI can be found here - <https://www.gov.uk/eori> and www.gov.uk/hmrc/get-eori

Businesses that may be required to either submit safety and security declarations or provide Jersey Customs with a valid MRN for goods that they are carrying may wish to consider the following now:

- Familiarising themselves with the safety and security requirements, including ICS.
- Advertising the requirements to customers, who may themselves need to lodge electronic safety and security declarations onto ICS and provide the MRN to their carrier. (Where a business is the ‘active means of transport’ they will need to lodge the declaration themselves).
- Applying for an EORI now in advance of Brexit. The application is free and UK EORI authorisations will be transitioned automatically after Brexit. Details of how to apply for an EORI can be found here - <https://www.gov.uk/eori>

There may also be a requirement for safety and security checks to be conducted when services of goods depart a Jersey port or airport directly to a third country. However, if required, this will be achieved through the submission of export declarations onto CAESAR and not onto a separate safety and security system. *See section “Export declarations” above and “Changes to CAESAR” below for further information.*

12 CHANGES TO CAESAR

CAESAR currently receives an electronic copy of the EU tariff. When importers submit import declarations onto CAESAR the commodity code declared by the importer links to the electronic copy of the EU tariff to provide the rate of import duty liable on the declared goods. In addition to the rate of duty, there are a number of other import or export controls that may be associated with certain commodity codes and/or certain countries of origin. These are known as ‘tariff measures.’ Currently all tariff measures, other than the rate of import duty, is applied manually by customs officers either when the goods are manifested by the carrier or once a declaration has been supplied by the importer.

Developments are being made to CAESAR to ensure that it can receive an electronic copy of the new UK tariff and improve the process for applying tariff measures, where possible, automatically at the time the declaration is made. Tariff measures can be broadly categorised into 7 categories:

- Tariff (e.g. Third country duty, additional duties, preferences)

- Quotas (e.g. Preferential tariff quota)
- Suspensions (e.g. Airworthiness tariff suspension)
- Trade remedies (e.g. Anti-dumping duty, countervailing duty)
- Import restrictions (e.g. Restriction on entry into free circulation)
- Export restrictions (Export prohibition)
- Descriptive (e.g. Requirement for supplementary units)

These changes will result in a number of visual changes to the CAESAR declaration process and potentially the information required, dependant on the commodity code and country of origin declared.

Functionality will also be introduced to enable export declarations to be submitted where necessary. *See section “Export declarations”.*

In order that tariff measures can be properly applied, declarations will need to be submitted for all imports and exports of third country goods, prior to goods being released from customs control. Duty deferment will remain, but only once declarations have been submitted, i.e. goods cannot be released prior to an import declaration being submitted. Importers will have the opportunity to ‘pre-lodge’ import declarations ahead of the goods arriving to enable the immediate release of goods on arrival that are not subject to customs measures

Changes are being made to CAESAR as a consequence of reviews undertaken for Brexit. These changes will now happen regardless of the outcome of Brexit. Import declaration functionality is expected to be implement from 30th March 2019 with export declaration functionality being introduced, where necessary, shortly after.

As and when functionality becomes available importers and agents will be invited to receive training and provided testing.

The current EU tariff can be found here - [EU tariff](#). Whilst post Brexit it is likely that Jersey will be using the UK trade tariff, importers can use this current EU tariff tool to establish whether goods are liable to tariff measures at present. For example “men’s footwear” of commodity “6403599500” declared from USA would be liable to 8% import duty plus the ‘additional duties’ measure of 25%. There may also be ‘import restriction’ measures if the product contained Convention on International Trade in Endangered species (CITES) protected articles or other protected animal products.

13 PREFERENCE CERTIFICATES (FREE TRADE AGREEMENTS)

Currently imports from a country with which the EU has a free trade agreement may qualify for preferential rates of duty and rules of origin. Exports from Jersey to a country with which the EU has a free trade agreement may also qualify for preferential rates of duty and rules of origin. Normally a preference document or ‘certificate’ needs to be supplied to prove the preference is applicable. An example is the EUR1 document used to show countries receiving goods exported from Jersey that the preferential rate of duty can be applied.

When the UK leaves the EU, subject to any deal reached with the EU, it may no longer be part of the EU trade agreements and therefore documents such as the EUR1 would no longer issued in order for importers of those countries to benefit from reduced

or nil rates of duty. It would then be for the UK to agree trade deals with other countries independently. What certificates would be required by the importers of those countries to receive the preference would then be confirmed.

The following link to GOV.UK provides guidance on **current** EU trade preference agreements for import and export - [GOV.UK - Trade preference agreements: import and export](#)

Importers and exporters may wish to identify any trade preferences that they, or their customers, currently benefit from to establish what potential effects Brexit changes may have on their business.

14 TRANSIT AND NCTS

The UK has applied to re-join to the Common Transit Convention (“CTC”) when it leaves the EU; Jersey has requested that this convention is extended to the island. This would facilitate the continuance of the transit procedure by allowing movements of goods between contracting parties to the Convention, enabling any charges due on those goods to be paid only in their country of destination.

Should CTC membership not be achieved then goods arriving at an EU border would need to be placed under transit at that time, transit would not be able to be started here in Jersey under that scenario.

15 GENERAL IMPORT AND EXPORT CONTROLS (LICENCING)

Importers and exporters currently need to apply for an import or export licence or provide supporting documentation to import or export specific types of goods into or out of Jersey, or to meet the conditions of the relevant customs import or export procedures. Depending on the outcome of Brexit the requirements for licenses may apply to trade with the EU.

Goods require a license to be imported from or exported to “anywhere outside the customs territory.” In the current content, the customs territory includes the EU, this may change after Brexit.

In addition to this animals, products of animal origin, feeding stuffs, plants and chemicals, to name a few, all currently enjoy relative free movement between Jersey and the EU. Work is ongoing, by the relevant States Departments, to ensure where possible this remains the case, however in the event of a ‘no deal’ requirements may change.

Importers and exporters who currently trade with the EU, are advised to identify any goods that they trade now that might be subject to stricter controls post Brexit and make preparations accordingly.

Importers and exporters may need to consider whether additional import and export licences will be required for their goods after Brexit.

16 EXPORTING ‘STRATEGIC GOODS’ (DUAL USE/MILITARY GOODS)

Military items (including firearms)

You currently need a licence to export military goods (including firearms) to any destination, including EU countries. Controls on military items (goods and technology) are currently implemented by Jersey legislation.

There is not expected to be any changes to controls on the export of military items (including firearms) from Jersey, other than minor legislative fixes, after Brexit, regardless of the outcome.

Dual-use items

You currently need a licence to export dual-use items to a country outside the EU. Other than for a small number of sensitive items, no licence is currently required to move dual-use items between Jersey and other EU countries (including the UK). A list of Generally Dual-use items are items which can be used for both civil and military applications and items that could also be used in the production or development of military goods, such as machine tools, civil nuclear equipment, chemical manufacturing equipment or computers.

Exporters should be aware that in the event of a 'no deal' the export of 'dual use' items (items which can be used for both civil and military applications) would require an export licence to be exported to an EU country.

In the event of a 'no deal' the overall framework of controls of dual-use exports would not change, but there would be changes to some licensing requirements. The movement of dual-use items from Jersey to the EU would require an export licence. This is not currently the case and these movements would, therefore, need to be licensed in the same way as for non-EU destinations.

17 FURTHER CUSTOMS INFORMATION

GOV.JE Website

Further, general information, regarding Jersey and Brexit can be found on the gov.je Brexit pages here - <https://www.gov.je/government/brexit/Pages/index.aspx>

Contact Jersey Customs & Immigration

JCIS will endeavour to answer specific customs related questions in relation to the impact that Brexit may have on Jersey businesses. You can email us on traderengagement@gov.je

GOV.UK Website

The UK government has released a number of technical notices, regarding import and export, which advise businesses on how to prepare if the UK leaves the EU with no deal. These notices can be found here:

- [GOV.UK - Guidance on how to prepare for Brexit if there's no deal*](#)
- [GOV.UK - Partnership pack: preparing for changes at the UK border after a 'no deal' EU exit*](#)

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