

DIRECTIVE NO. 18

SAFETY AND SECURITY

Issued by the Agent of the Impôts on the 31st May 2022

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1. Background

On the 26th November 2018, the Minister for External Relations signed a Customs arrangement (the Jersey Arrangement) concerning the establishment and operations of a United Kingdom Crown Dependencies Union (the Customs Union), the member of which are the United Kingdom, Jersey, Guernsey and the Isle of Man.

The Jersey Arrangement requires that our Customs law corresponds with the UK's in so far as necessary to give effect to this arrangement. Paragraph 9 of the arrangement states; *the Government of Jersey will comply with all relevant international obligations and, for the avoidance of doubt, customs matters within the scope of the arrangement includes import controls to the extent that they relate to safety and security.*

Prior to post-Brexit arrangements, the UK Government announced on the 19th February 2019, that there would be an easement on safety and security declarations required for **imported** goods from the **EU** for a period of 12 months. This transitional period has been repeatedly extended and is currently indefinite. During this time **Entry** Summary Declarations (ENS) are not required.

However, ENS are still required for trade from the **rest of the world.**

On the 28th February 2019, the EU confirmed that it will still require **Exit** Summary Declarations for goods being **imported** into the EU.

This Directive provides a framework within which that responsibility can be discharged without imposing unreasonable bureaucratic constraints upon the activities of persons engaged in the import and export of goods; and enables the operation of safety and security assessments on goods -

1. Arriving from outside of the Customs Territory,
2. Departing to outside the Customs Territory; and
3. Provides powers to enforce and police safety and security measures.

The Directive also reflects the Customs Union between the UK, Jersey, Guernsey and the Isle of Man such that there is no need to provide safety and security information when moving goods within the Customs Union.

It further defines the functions and subsequent responsibilities of shipping lines, airlines, clearance agents and handling agents in this respect.

2. Legal Basis

Article 6(1A) (b) of the Customs and Excise (Jersey) Law 1999 provides for implementing the Jersey Arrangement.

The Customs and Excise (Safety and Security) (Import) (Jersey) Order 2021 and the Customs and Excise (Safety and Security) (Export) (Jersey) Order 2019 provide for correspondence with UK legislation.

3. Definitions

“Agent” means the Agent of the Impôts or any proper officer of the Impôts.

“Active means of transport” - In the case of combined transport or where several means of transport are used, the active means of transport is the one which compels the whole combination. For example, in the case of a lorry on a sea going vessel the active means of transport is the ship.

“Approved Port” means a port designated under Article 12 of the Customs and Excise (Jersey) Law 1999.

“Break bulk cargo” are goods that must be loaded individually and not in containers nor in bulk. Break bulk cargo is transported in bags, boxes, crates, drums or barrels.

“Combined transportation” - Consignment sent by means of various modes of transport, such as by rail and by ocean.

“Containerised cargo” - Cargo that is carried in very large metal containers, usually by ship or truck.

“Customs Law” means the Customs and Excise (Jersey) Law 1999.

“Customs Office of Exit” means, in Jersey, the office of the Jersey Customs and Immigration Service in St Helier, or such other office as the Agent may stipulate.

“The Arrangement” means the arrangement set out in the Schedule to the Crown Dependencies Customs Union (Jersey) (EU Exit) Order 2018.

“The Customs Territory” means the territory of the Customs union between the United Kingdom, Jersey, the Bailiwick of Guernsey and the Isle of Man, established by the arrangement.

“Entry Summary declarations” (“ENS”).

“Exit Summary declaration” (“EXD”).

“European Union Registration and Identification Number” (“EORI”).

“HMRC” means Her Majesty’s Revenue and Customs.

“Import Control System” (“ICS”) Includes any replacement or successor system.

“The Law” means the Customs and Excise (Jersey) Law 1999.

“Safety and Security risk analysis” means an analysis of the risk posed by the importation of the goods into, or the export of the goods from, Jersey, undertaken for the purpose of protecting the safety and security of Jersey and the Customs Territory, and otherwise giving effect to the relevant parts of the Arrangement and any Memorandum of Understanding entered into thereunder.

“UK Border Force” means the Border Force law enforcement command within the Home Office of Her Majesty’s Government.

“World Customs Organisation” (“WCO”).

4. Safety and Security

Against the background of 9/11, the World Customs Organisation (“WCO”) introduced the “SAFE” Framework of Standards. SAFE sets out minimum requirements for participating Customs Administrations to regulate, monitor and secure the international supply chain. Each participating country must ensure that electronic cargo information at consignment level is gathered by Customs authorities on both inbound and outbound shipments in advance of these reaching the border and a risk management approach is used to detect threats to security. This is done through ENS and EXS declarations.

The legal requirements for ENS and EXS declarations are set out in the following Orders:

- Customs and Excise (Safety and Security) (Import) (Jersey) Order 2021 [Customs and Excise \(Safety and Security\) \(Import\) \(Jersey\) Order 2021 \(jerseylaw.je\)](#)
- Customs and Excise (Safety and Security) (Export) (Jersey) Order 2019 [Customs and Excise \(Safety and Security\) \(Export\) \(Jersey\) Order 2019 \(jerseylaw.je\)](#)

Importers/Exporters are referred to the above Orders for full safety and security requirements.

SUMMARY OF IMPORT/EXPORT REQUIREMENTS

IMPORT

5. Requirements to submit an Entry Summary declaration

- 5.1 This applies in respect of all goods being imported into Jersey from outside the Customs Territory unless specified in Article 2 of the import Order.
- 5.2 Where goods are to be imported into Jersey, an ENS must be prepared in respect of them and submitted to Her Majesty's Government through the United Kingdom's Import Control System, in such manner as determined by Her Majesty's Government and in accordance with the import Order.
- 5.3 In any case the Agent, UK Border Force or HMRC may require such additional information to be provided as they deem necessary.
- 5.4 The purpose in paragraph 5.3 is to ensure sufficient information is provided in respect of goods to enable a safety and security risk analysis to be undertaken in respect of them.

6. Persons who must submit Entry Summary declarations

- 6.1 An ENS must be submitted by the carrier of the goods, the "carrier" means the person who imports the goods or who assumes responsibility for the carriage of the goods into Jersey.
- 6.2 In the case of combined transportation, "carrier" means the person who operates the means of transport which, once brought into Jersey, moves by itself as an active means of transport.
- 6.3 In the case of maritime or air traffic under a vessel-sharing or contracting arrangements, the "carrier" means the person who concludes a contract and issues a bill of lading or air waybill for the carriage of the goods into Jersey.
- 6.4 The following person may, with the consent of the carrier, submit an ENS in respect of goods on behalf of the carrier –
 - a. the importer, consignee or other person in whose name or on whose behalf the carrier acts, or
 - b. a person who is able to present the goods, or enable the goods to be presented, to custom officers on arrival in Jersey.

7. Time limits: by sea

- 7.1 Where the ENS relates to goods being imported into Jersey by sea, it must be submitted in accordance with the time limits set out below.
- 7.2 An ENS must be submitted no later than 24 hours before the goods are loaded onto the vessel on which they are to be brought into Jersey where the goods are containerised cargo, unless paragraph 7.4 applies.
- 7.3 An ENS must be submitted at least 4 hours before the arrival of the vessel in Jersey where the goods are bulk or break cargo, unless paragraph 7.4 applies.
- 7.4 An ENS must be submitted no later than 2 hours before the arrival of the vessel in Jersey where the goods are coming from –
- (a) Ireland;
 - (b) Norway;
 - (c) the Faroe Islands;
 - (d) Iceland; or
 - (e) ports on the Baltic Sea, the North Sea, the English Channel, or the Atlantic coast of Europe from the point where it meets the English Channel to and including the port of Algeciras.

8. Time limits: by air

- 8.1 Where the ENS relates to goods being imported into Jersey by air, it must be submitted –
- (a) for flights with a duration of less than 4 hours, before the time of the actual departure of the aircraft;
 - (b) for flights with a duration of 4 or more hours, no later than 4 hours before the arrival of the aircraft in Jersey.

9. Time limits: power of the Agent of the Impôts to impose different time limits

- 9.1 In any case where the Agent thinks it necessary or expedient for the purpose set out in paragraph 5.4, the Agent may impose a time limit for submission of an ENS that is different from the time limits set out in paragraphs 7 or 8.

10. Amendment and invalidation of the Entry Summary declaration

- 10.1 The declarant may, upon application to HMRC, be permitted to amend one or more particulars after the ENS has been submitted.
- 10.2 However, no amendment may be made after –

- a. the Agent or HMRC has established that the particulars of the ENS are incorrect;
 - b. the Agent has informed the person who submitted the ENS that he or she intends to examine the goods; or
 - c. the goods have been presented to the Agent.
- 10.3 Where the goods for which an ENS has been submitted are not imported into Jersey, the Agent shall invalidate the ENS on the earlier of -
- a. an application by declarant;
 - b. the expiration of the period of 200 days after the ENS was submitted.

EXPORT

11. Requirements to submit an Exit Summary declaration

- 11.1 This applies in respect of all goods being exported from Jersey to a place outside the Customs territory unless specified in Article 2 of the export Order.
- 11.2 Where goods are to be exported from Jersey, a safety and security EXD must be prepared in respect of them and submitted to the Customs Office.
- 11.3 An EXD must be in the form, and contain the information, as set out in Annex 4.
- 11.4 In any case the Agent may require such additional information to be provided as the Agent thinks necessary.
- 11.5 The purpose of 11.4 is to ensure sufficient information is provided in respect of goods to enable a safety and security risk analysis to be undertaken in respect of them.
- 11.6 The Agent will accept a combined export and safety declaration when exporting goods. This ensures that exporters are not required to submit a separate EXD.

12. Persons who must submit Exit Summary declarations

- 12.1 An EXD must be submitted by the carrier of the goods, the “carrier” means the person who exports the goods, or who assumes responsibility for the carriage of the goods out of Jersey.
- 12.2 In the case of combined transportation, the “carrier” means the person who operates the means of transport which, on arrival of the active means of

transport at its destination outside the customs territory, will move by itself to transport the goods beyond the destination.

- 12.3 In the case of maritime or air traffic under a vessel sharing or contracting arrangements, “carrier” means the person who concludes a contract and issues a bill of lading or air waybill for the actual carriage of the goods out of the customs territory.
- 12.4 “Combined transportation” refers to circumstances where goods arrive at an airport or port by a means of transport which itself is transported on an active means of transport (for example, goods arriving at a port on a lorry which itself is transported on a ship).
- 12.5 With carrier’s consent an EXD may be submitted on behalf of the carrier-
- a. by the exporter, consignee or any other person in whose name or on whose behalf the carrier acts, and
 - b. by a person who is able to present the goods, or enable the goods to be presented, at the Customs Office of exit.

13. Time limits: by sea

- 13.1 Where an EXD is required in respect of goods being exported from Jersey, it must be submitted in accordance with the time limits set out below.
- 13.2 Where the first port of call of the vessel after leaving Jersey is a territory outside the Customs Territory, an EXD must be submitted at least 2 hours before the departure of the vessel from Jersey.
- 13.3 Where paragraph 13.2 does not apply and the goods are not containerised cargo, the EXD must be submitted no later than 4 hours before the scheduled departure of the vessel on which the goods are to leave the customs territory.
- 13.2 Where paragraph 13.2 does not apply and the goods are containerised cargo, the EXD must be submitted at least 24 hours before the scheduled departure of the vessel on which the goods are to leave the Customs Territory.

14. Time Limits: by air

- 14.1 An EXD in respect of goods leaving the customs territory by air must be submitted no later than 30 minutes before the scheduled departure of the aircraft on which the goods are to leave Jersey.

15. Time limits: power of the Agent of the Impôts to impose different time limits

15.1 In any case where the Agent thinks it necessary or expedient for the purpose set out in paragraph 11.4, the Agent may impose a time limit for submission of an EXD that is different from the time limits set out in paragraphs 13 and 14.

16. Amendments and cancellation Exit Summary declaration

16.1 The declarant may, upon application, be permitted to amend one or more particulars of the exit summary declaration after it has been submitted.

16.2 However, no amendment may be made where the Agent -

- a. has informed the person submitting the EXD that the goods are to be examined;
- b. has established that the EXD is inaccurate or incomplete in a material particular; or
- c. has already granted the release of the goods for exit.

16.3 Where the goods for which an EXD has been submitted are not taken out of the Customs Territory, the Agent may cancel the EXD -

- a. following an application made by the declarant and upon being satisfied the goods will not be exported to a place outside the Customs Territory;
- b. within the period of 150 days beginning with the day on which the EXD was submitted.

17. Untrue Exit Summary declarations

17.1 Article 59 of the Customs and Excise (Jersey) Law 1999 states the general offences and legal proceedings following an untrue EXD.

17.2 For the avoidance of doubt, if a person acting on behalf of a carrier under paragraphs 6.4 or 12.5 fails to submit and ENS or EXD on that carrier's behalf, it is the carrier and not that person acting on behalf of that carrier who is deemed not to have complied with requirements of this Direction for the purposes of ensuring sufficient information is provided to enable a safety and security risk analysis to be undertaken.

Where to get more information: Customs and Immigration Service, Goods Control.

Tel: 01534 448000

Email – rgc@gov.je

18 Revocation / Right to make future amendments

This Directive shall have effect from 31st May 2022 and will at that time revoke the previous Agent's Directive No. 18, dated 1st January 2021.

The Agent of the Impôts reserves the right, unequivocally, to amend or withdraw, without prior notice, any rules and concessions contained in this Directive.

Mark Cockerham
Agent of the Impôts
31st May 2022

ANNEX 1

EXEMPT GOODS FOR SAFETY AND SECURITY – IMPORT

- (a) electrical energy;
- (b) goods entering Jersey by pipeline;
- (c) items of correspondence;
- (d) personal effects, household linen, furnishings and equipment intended for the personal use of the persons concerned or for meeting their household needs, provided that the goods are not carried under a transport contract;
- (e) goods in respect of which a verbal customs declaration is permitted under Article 18 of the Customs Law, provided that they are not carried under a transport contract;
- (f) goods contained in travellers' personal baggage other than goods which –
 - (i) are not within Article 1(21)(b) of Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No. 952/3013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1),
 - (ii) have a value in excess of £1500, and
 - (iii) are carried in a goods vehicle as defined in Article 2(1) of the Road Traffic (Jersey) Law 1956;
- (g) goods moved or used under cover of the form 302 provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, done in London on 19th June 1951;
- (h) weapons and military equipment brought into the customs territory by the authorities in charge of the military defence of the United Kingdom, in military transport or transport operated for the sole use of the military authorities;
- (i) goods brought into the customs territory directly from offshore installations operated by persons established in the customs territory which were –
 - (i) incorporated in the offshore installations for the purposes of their construction, repair, maintenance or conversion,
 - (ii) used to fit or equip the offshore installations,
 - (iii) provisions used or consumed on the offshore installations,
 - (iv) non-hazardous waste from the offshore installations;
- (j) goods entitled to relief pursuant to the Vienna Convention on diplomatic relations of 18th April 1961, the Vienna Convention on consular relations of

24th April 1963, other consular conventions or the New York Convention of 16th December 1969 on special missions;

- (k) goods on board a vessel or aircraft –
 - (i) which have been supplied for incorporation as parts of or accessories in those vessels and aircraft,
 - (ii) for the operation of the engines, machines and other equipment of those vessels or aircrafts,
 - (iii) which are foodstuffs and other items to be consumed or sold on board;
- (l) goods brought into Jersey directly from the United Kingdom, Guernsey or the Isle of Man;
- (m) products of sea-fishing and other products taken from the sea outside the customs territory by customs territory fishing vessels;
- (n) vessels, and the goods carried upon them, entering the territorial waters of Jersey with the sole purpose of taking on board supplies without connecting to any of the Jersey port facilities;
- (o) goods covered by –
 - (i) an ATA carnet issued in accordance with the Customs Convention on the ATA carnet for the temporary admission of goods done at Brussels on 6th December 1961, or
 - (ii) a CPD carnet issued in accordance with the Convention on temporary admission done at Istanbul on 26th June 1990, provided they are not carried under a transport contract;
- (p) goods which are in transit through, and are not unloaded in, Jersey;
- (q) goods which are unloaded in Jersey as a result of an unscheduled stop of a vessel or aircraft in which they are being carried arising from circumstances of force majeure;
- (r) goods, other than items of correspondence, contained in a postal parcel or package and conveyed under the responsibility of or by a postal operator in accordance with the provisions of the Universal Postal Convention concluded at Hamburg on 27th July 1984;
- (s) goods in a consignment, the intrinsic value of which does not exceed £19, provided that the Agent, with the agreement of the economic operator, can carry out a risk analysis in respect of the goods using the information contained in, or provided by, the system used by the economic operator;
- (t) any other goods in respect of which the Agent is satisfied that, if they were to be imported into the United Kingdom from outside the customs territory, an

entry declaration would not be required to be submitted to Her Majesty's Government;

- (u) any other goods as may be specified by a direction of the Agent for this purpose.

ANNEX 2

EXEMPT GOODS FOR SAFETY AND SECURITY – EXPORT

- (a) electrical energy;
- (b) goods leaving Jersey by pipeline;
- (c) items of correspondence;
- (d) goods moved under the rules of the Acts of the Universal Postal Union;
- (e) personal effects, household linen, furnishings and equipment intended for the personal use of the persons concerned or for meeting their household needs, provided that the goods are not carried under a transport contract;
- (f) goods contained in travellers' personal baggage;
- (g) goods moved under cover of an ATA or CPD carnet;
- (h) goods moved under form 302 provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, done in London on 19th June 1951;
- (i) goods carried on a vessel moving between ports in the customs territory, without any intervening call at any port outside the customs territory;
- (j) goods carried on an aircraft moving between airports in the customs territory without any intervening call at an airport outside the customs territory;
- (k) weapons and military equipment taken out of the customs territory by the authorities in charge of the military defence of the United Kingdom, in military transport or transport operated for the sole use of the military authorities;
- (l) any of the following taken out of the customs territory directly to offshore installations operated by a person established in the customs territory, namely
 -
 - (i) goods to be used for construction, repair, maintenance or conversion of offshore installations,
 - (ii) goods to be used to fit or equip offshore installations, or
 - (iii) provisions to be used or consumed on offshore installations;
- (m) goods for which relief can be claimed under the Vienna Convention on diplomatic relations of 18th April 1961, the Vienna Convention on consular relations of 24th April 1963, other consular conventions or the New York Convention on special missions of 16th December 1969;
- (n) goods which are supplied for incorporation as part of, or accessories in, vessels or aircraft and for the operation of the engines, machines and other

equipment of vessels or aircraft, and provisions to be consumed or sold on board vessels or aircraft;

- (o) any other goods as may be specified by a direction of the Agent for this purpose.

ANNEX 3

GUIDELINES ON ACCEPTABLE AND UNACCEPTABLE TERMS FOR THE DESCRIPTION OF GOODS FOR EXIT AND ENTRY SUMMARY DECLARATIONS

These guidelines stem from the need for Customs administrations to be able to base their risk analysis on adequate description of goods where a commodity code is not provided by the person that lodges the summary declaration. In those cases, too vague a description would not provide Customs administrations with the means to identify consignment which might represent a risk for the community. This might lead to unnecessary and costly delays in the supply chain; such as physical examinations of the goods concerned, in order to ascertain their real nature.

This list is not exhaustive and aims at providing examples of unacceptable and acceptable wordings that are meant as guidance.

Unacceptable	Acceptable
Agricultural products	Oranges, Fish, Rice, Bread
Aid consignments	Blankets, Medications
Animals	Horse, Poultry, Bovine
Apparel	Men's Shirts, Jackets, Boys Vests
Appliances	Refrigerator, Stove, Microwave Oven, Coffee Machines
Auto Parts	Automobile Brakes, Windshield glass for automobiles
Caps	Plastic Caps
Chemicals, hazardous	Actual Chemical name (not brand name)
Chemicals, non hazardous	Actual Chemical name (not brand name)
Cleaning products	Alcohol, Detergents
Didactic articles	Pencils, smart boards, books
Electronics	Computers, Televisions, CD players, Tape Recorders, Mobile Phones, Smart Phones, Monitors, Printers.
Equipment	Oil well equipment, Poultry equipment

ANNEX 4

EXIT SUMMARY DECLARATION - REQUIRED INFORMATION

Details for exporting goods to a Third Country (Outside the Customs Territory), are detailed below. Note that the details form part of a combined customs and safety and security export declaration.

[Guide for exporting to a Third Country](#)