

DIRECTIVE No. 22
SIMPLIFIED DECLARATION PROCEDURE
Issued by the Agent of the Impôts on the 1st July 2022

1. Introduction

The Simplified Declaration Procedure (SDP) is a Trade facilitation that allows goods to be delivered quickly without the need to submit a full customs declaration at the point of import.

SDP is only relevant if you regularly import goods from third countries. If they arrive from the UK-CD Customs Union and are in Free Circulation, then SDP is not necessary.

You need to be authorised by the Jersey Customs & Immigration Service (JCIS) to operate SDP.

To enable JCIS to precisely identify the goods you wish to import using SDP, you must list their Trade Tariff 8-digit Commodity Code. **Only goods listed can be imported using SDP.** Mixed consignments will not qualify for fast-track clearance.

The following 5 step process applies to Traders authorised to operate SDP:

1. You take ownership of a consignment matched to your CAESAR account and submit a Simplified Frontier Declaration (SFD). This declaration contains a reduced data set. If you are importing controlled goods the import licence must be uploaded to the SFD.
2. A Supplementary Declaration on Import (SDI) is required before the end of the fourth working day of the month following the month of acceptance of the SFD. The SDI contains the full fiscal and statistical data set.
3. A Supplementary Declaration Report (SDR) detailing overdue/submitted SFDs and SDIs will be available and can be run for any period.
4. A Monthly Statement detailing the outstanding duty liability due on supplementary declarations submitted within the previous calendar month is automatically generated and will be available to check on the first day of each month.
5. You must settle any duty owing by the 15th of the month.

2. Content

This Directive includes the following sections:

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3. Definitions

“Agent of the Impôts” means Head of the Jersey Customs and Immigration Service.

“CAESAR” means the Customs and Excise System for Administering Revenue.

“Third Country” means any country outside the United Kingdom - Crown Dependencies Customs Union.

“UK – CD’s Customs Union” - means Jersey, UK, Guernsey and the Isle of Man.

“import duty” means:

- Customs duties that are not excise duty.
- Charges having equivalent effect to Customs duty.
- GST and Excise duty.

“Goods Control” means, Customs & Immigration, Maritime House, La Route du Port Elizabeth, Jersey.

“Release for free circulation” means released on to the UK – CDs Customs Union market for sale and consumption.

“Special Customs Procedure” includes the following procedures:

- Inward Processing
- Outward Processing
- Authorised Use
- Temporary Admission
- Customs Warehousing

“Established in Jersey means”

- (a) in the case of an individual, where the individual is resident in Jersey, or
- (b) in all other cases, where the person,
 - a. has a registered office in Jersey, or

- b. has a permanent place in Jersey from which the person carries out activities for which the person is constituted to perform.

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

“Customs Order” means the Customs and Excise (Customs Tariff and Import Duty) (Jersey) Order 2019.

4. Legal basis

Article 6(1A)(b) of the Customs Law provides for the Agent of the Impôts to implement the UK - CDs Customs Arrangement.

The “Arrangement” which is the arrangement entered into between Jersey and the United Kingdom covers all trade in goods that includes the elimination between its members of customs duty on imports and exports, and the adoption of the UK Global Tariff in their relations with third countries; and requires the members of the Customs Union to keep their Customs Law correspondent with that of the United Kingdom.

Paragraph 11 of the “Arrangement” states - subject to any variations in practice and procedure which may be agreed between the Competent Authorities of the United Kingdom and Jersey, Jersey’s Competent Authority will adopt practices and procedures for the management of operations relating to Jersey Customs Law correspondent with those in the United Kingdom.

Article 2 of the Customs Order defines “import duty” and provides that such duty is to be collected and paid in accordance with the Customs Law.

Article 3 of the Customs Order creates an obligation to declare goods on importation for one of 2 customs procedures, either for release for free circulation in Jersey or for a “special customs procedure”.

Article 3 (5)(a) of the Customs Order provides for relief from import duty for a special custom procedure.

Article 5 of the Customs Order specifies the persons liable to pay import duty on imported dutiable goods.

Article 7 of the Customs Order gives effect in Jersey to the United Kingdom tariff regulations.

Article 8 and 9 of the Customs Order define, respectively, the value of goods and place of origin of goods for the purposes of import duty.

Article 15 of the Customs Law provides for goods which are under customs control may not be stored, manufactured, produced or otherwise processed except in premises approved by the Agent of the Impôts for that purpose.

Article 17 of the Customs Law provides that the Agents of Impôts may give directions, subject to conditions as he or she may impose, permitting the movement of goods which are under customs control.

5. Special Customs Procedures

Traders can use SDP to enter goods into Free Circulation or to a Special Customs Procedure including:

- Inward Processing
- Outward Processing
- Authorised-Use
- Temporary Admission
- Customs Warehousing

SDP cannot be used to import the following goods:

- Goods imported under ATA Carnet procedures
- Goods imported under authorisation by declaration
- Products of plant and animal origin that are subject to health certificates or similar documentation

6. Authorisation process

A Customs Authorisation is required to use SDP. To become authorised, you need to:

- Have an account on CAESAR
- Be established in Jersey
- Submit an application via your CAESAR account ensuring the Commodity Codes for the goods you wish to import using SDP are listed. The Commodity Codes should be provided in a CSV file which you can upload or entered manually in the field provided
- Have a good customs compliance record*
- Have no record of serious criminal offences related to your business activities
- Keep records for 6 years after the submission date and make this available to Customs on request
- Written procedures – You must provide a document which details your Customs Procedures along with the application and this must include information on:
 - your experience and qualifications in customs matters
 - the person/s responsible for making your customs declarations
 - your management checks, showing how you'll identify and report any errors found after you've submitted your final declaration
 - document retention and security procedures

***Compliance Record:** A Traders compliance record will be based on the last 3 years' activity prior to the application for SDP being received. During this time, you should not have committed a serious infringement or repeated infringement of the customs

rules. If you have been established in Jersey for less than 3 years, then the compliance record will be judged on the records and information available, including involvement in previous businesses.

7. Third-party representatives applying for authorisation

A Customs Agent can act on your behalf as a direct representative.

Direct representative

Agents acting in this capacity act in your name (or business name) and make the declarations on your CAESAR account. You remain responsible / liable for:

- Keeping records
- The accuracy of any information provided on the declarations
- Any Customs Duty, GST or Excise due

But if you (the principal) give clear instructions and the agent makes a deliberate or unreasonable error, the agent may become jointly and severally liable.

8. Issue of an Authorisation

It takes approximately 30 days from the date of acceptance of a fully completed application to issue an Authorisation.

9. After you've applied

Traders should contact JCIS if you want to amend or cancel the SDP authorisation.

Further guidance can be found on Gov.je

- [Customs Approved Traders and Agents Directives](#)
- [Customs Special Procedures](#)

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10. Revocation / Right to make future amendments

This Directive shall have effect from 1st July 2022 and will at that time revoke the previous Agent's Directive No. 22, dated 30 March 2022.

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
1st July 2022