

DIRECTIVE No. 25
CUSTOMS RECORDS - FORM
Issued by the Agent of the Impôts on the 25th May 2022

1. Introduction

The Customs Law requires a person concerned with the importation or exportation of goods to retain information in the form directed by the Agent of the Impôts for 6 years, or for a shorter period of time if the Agent of the Impôts directs. It also requires the person to provide that information to the Agent of the Impôts when required to do so. A person who does not comply with these provisions commits an offence and is liable to fine.

This Directive provides for the form that any information is to be retained.

2. Content

This Directive includes the following sections:

1. Introduction
2. Contents
3. Definitions
4. Legal basis
5. Form
6. Right to make future amendments

3. Definitions

“Customs” means the States of Jersey Customs and Immigration Service.

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

4. Legal Basis

Articles 25 and 35 of the Law requires a person concerned with the importation or exportation of goods to retain information in the form directed by the Agent of the Impôts for 6 years, or for a shorter period of time if the Agent of the Impôts directs. It also requires the person to provide that information to the Agent of the Impôts when required to do so. A person who does not comply with these provisions commits an offence and is liable to fine.

5. Form

A person may retain records in written or electronic form, or in any other form accessible by and acceptable to Customs, which enables any Customs officer to examine that person's compliance with Customs obligations.

6. Right to make future amendments

This Directive shall have effect from 25th May 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
25th May 2022