

DIRECTIVE No. 3
CUSTOMS CLEARANCE OF GOODS IMPORTED AS FREIGHT
Issued by the Agent of the Impôts on the 25th May 2022

1. Introduction

It is the responsibility of the Agent of the Impôts to collect, manage and account for all customs and excise duties, as well as GST due on the importation of goods into the Island. This Directive provides for a modern framework within which that responsibility can be discharged without imposing unreasonable bureaucratic constraints upon the activities of persons engaged in the importation of goods.

This Directive defines the functions of shipping lines, airlines, clearance agents and handling agents. It sets out clearly the obligations upon other shipping professionals and importers alike which arise from the process of importing goods into the Island.

The Customs control outlined here is based upon an electronic platform which offers fast, efficient method of manifesting and declaring goods as well as paying all relevant duties and taxes. Simplified clearance procedures are offered to Approved Traders who make use of the electronic environment to declare goods, claim relief and settle accounts.

It is a feature of this Directive that importers are required to shoulder their legal obligations to properly declare their goods to Customs. This means that goods must be correctly classified by importers or their agents by use of information available electronically.

This Directive sets out, therefore, a simplified control regime which enables bona fide importers to expeditiously clear their goods into the Island with minimal Customs intervention. To counterbalance this, strict record keeping requirements are imposed as it is on this basis that Customs will apply post-import audit, backed by reference to a strict system of penalties which are applicable in circumstances where these rules are broken.

2. Content

This Directive includes the following sections:

1. Introduction
2. Contents
3. Definitions
4. Legal basis
5. Approved Shipping Lines and Airlines
6. Manifest Report

7. Control of the movement of imported goods
8. Clearance agents
9. Import Declarations and payment periods
10. Relief of import GST
11. Import Declaration audit
12. Penalties
13. Revocations / Right to make future amendments

3. Definitions

In this Directive –

“accounting period” has the same meaning as defined by Regulations issued under Article 41 of the Goods and Services Tax (Jersey) Law 2007.

“assigned matter” means any matter in relation to which the Agent of the Impôts and other officers are for the time being required to perform duties in pursuance of any enactment.

"approved" means approved by Customs.

“Approved Airline” means a person or company approved to operate one or more aircraft into the Bailiwick, part of whose business is to import goods carried as freight.

“Approved bonded store operator” is a person or company approved by Customs to operate a store in which duty-free goods are held for export.

“Approved Clearance Agent” means a person or company appointed by an importer and approved by Customs to make Customs Import Declarations on their behalf. Such Clearance Agents must retain satisfactory evidence proving that they are properly authorised to act on behalf of given importers.

“Appointed Handling Agent” means a person or company appointed by a Shipping Line, Airline or Groupage Operator to make Manifest Report on their behalf. Such Appointed Handling Agents will normally be required to have Approved Premises for securing detained goods; Customs must be advised of all such appointments.

“Approved Household Removal Operator” means a person or company approved to import household removals under simplified arrangements agreed with Customs.

"Approved Premises Operator" means an operator authorised to receive into or hold at specified premises, detained goods or goods otherwise under customs control.

"Approved Premises" means premises approved by Customs under the rules of Directive No 5.

“Approved Shipping Line” means a person or company approved to operate one or more vessels into the Bailiwick, part of whose business is to import goods carried as freight.

“Approved Trader” is a generic term which means a person or company approved by Customs to take possession of imported goods, including, in some cases, excise goods, in accordance with arrangements made with Customs.

“Approved Trader Number” is the unique number which identifies individual Approved Traders.

“CAESAR” means Customs and Excise System for Administration of Revenue; that is to say the Customs goods control and revenue collection IT system as updated for GST purposes.

“CLC” means Consignment Line Code; the unique identification number for each line of a Manifest Report.

“clear days” when computing any period expressed in this Directive as a period of clear days, no account shall be taken of the day of the event from which the period is computed or of any Sunday or holiday.

“Customs” means the Jersey Customs and Immigration Service

"Customs Officer" means an "officer" as defined by the Customs and Excise (Jersey) Law, 1999, that is "the Agent of the Impôts or any other officer of the Impôts".

“customs duty” means duty due on goods imported into the Customs Union, from third countries.

“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.

“de-minimis value”; this being the sum of duties and GST on a single consignment at or below which charges may be relieved on personal imports.

“designated ports” means ports and airports specified in the Import and Export (Ports and Airport) (Jersey) Order 2000.

“detained goods” means imported goods detained by a Customs Officer or imported goods designated “detained” by CAESAR.

“duty” means any duty of customs and excise including GST.

“ex-bond” refers to the customs status of goods which have been imported directly from a Customs bonded warehouse.

“excise duty” has the same meaning as under the Customs and Excise (Jersey) Law 1999.

“excise goods” means goods liable to excise duty as specified at Schedule 1 Part 2 of the Customs and Excise (Jersey) Law 1999.

“freight” means any goods imported into the Island where the carriage of the goods is undertaken for remuneration, or where the importation of the goods is for a commercial purpose.

“Goods under customs control” has the meaning assigned to it under the Customs Law and, for clarity, within this Directive specifically includes goods imported into the Bailiwick as freight which are either:

- a) imported without entry on the relevant ship’s or aircraft’s manifest; or
- b) liable to duty and that duty has not been paid or otherwise accounted for to the satisfaction of Customs; (excluding goods released under Approved Trader arrangements or under other arrangements allowed by the Agent of the Impôts); or
- c) detained goods.

“GST” means Goods and Services Tax.

“GST Law” means the Goods and Services Tax (Jersey) Law 2007.

“GST Registered” means a person or company registered with Revenue Jersey for GST purposes.

"groupage" and "groupage goods" means goods addressed to various consignees shipped together as a composite load.

"groupage operator" means a person or company operating a service for the carriage of goods addressed to various consignees shipped together as a composite load to the Island. Groupage Operators may be authorised by individual consignees within the groupage load, to make Import Declaration on their behalf.

“holiday” means Good Friday, Christmas Day and any day appointed as a public holiday or bank holiday under Article 2 of the Public Holidays and Bank Holidays (Jersey) Law 1951.

“Import Declaration” means Inward Entry in accordance with Article 25 of the Customs Law; whether by remote access to CAESAR or by other means of making declaration, approved by the Agent of the Impôts.

“Inclusive” in relation to shipping costs means that the value of goods as declared on the Manifest Report is inclusive of the relevant shipping costs.

“Jersey fishing vessels” means a vessel which is, for the time being, used for or in connection with sea fishing, but does not mean a vessel for fishing otherwise than for profit.

“mail” means postal packets as defined by the Postal Services (Jersey) Law 2004.

“Manifest Report” means the information required for Report to be made under Art 24 of the Customs Law (see section 6).

“MRN” means unique Movement Reference Number allocated to consignments shipped under NCTS.

“NCTS” means the New Computerised Transit System.

“NVD” means ‘no value declared’.

“Relief” means the requirement to pay duty is removed by law.

“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.

4. Legal Basis

Article 67(2) of the GST Law states “the Agent of the Impôts shall provide for GST on the importation of goods to be charged and payable as customs duty on those goods, be responsible for the administration under the Customs and Excise (Jersey) Law 1999 of GST on the importation of goods”.

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 24 (2) of the Customs Law allows the Agent of the Impôts to issue directions specifying the forms and procedure for making report required under that Article for Inward Entry (Manifest Report).

Article 24 (3) of the Customs Law requires the person making report (Manifest Report) to answer all such questions relating to the goods carried on the ship or aircraft and allows the Agents of the Impôts to require to be produced on demand any documents relating to the carriage of goods by any ship or aircraft.

Article 24 (4) of the Customs Law states that any goods which are required to be the subject of a Manifest Report, but which are not so reported, are liable to forfeiture

Article 25(1) of the Customs Law requires the proprietor or consignee of goods which are to be or have been unloaded from a ship or aircraft arriving in Jersey from a port or place outside Jersey to make entry of the goods in the manner specified in this Article within 3 clear days of the unloading of the goods.

Article 25(3) of the Customs Law allows the Agent of the Impôts to specify the form of goods entry (Inward Declaration) and information contained in it.

Article 25 (4) of the Customs Law allows the Agent of the Impôts to waive any of the requirements for the entry of imported goods required under that Article.

Article 25 (5) of the Customs Law requires any person concerned with the importation of goods to retain any information relating to the goods for a period of six years beginning with the date of importation of the goods; or a period of less than six years that the Agent of the Impôts directs; and where required by the Agent of the Impôts, furnish the information to the Agent of the Impôts.

Article 17 (1) of the Customs Law states the Agent of the Impôts may give direction regarding the movement of goods under customs control.

Article 71 of the Customs Law allows the Agent of the Impôts to refuse to deal with agents or to require that agents show written authority from their principals.

5. Approved Shipping Lines and Airlines

5.1 Any shipping line or airline importing goods as freight is required to be approved, in advance, by Customs before importing goods into the Island. The Agent of the Impôts will not grant approval until a formal undertaking by the shipping line or airline has been agreed, to include the following:

- Name of the person or business concerned
- Registered address
- Vessels or aircraft to be operated (when known)
- Routes to be used (when known)
- Planned timetable of service (where applicable)
- Ports or airports to be used in the Bailiwick for the importation of goods as freight
- Identification of places of unloading within such ports
- Method of presenting electronic Manifest Report
- Identification of Appointed Handling Agents
- Agreement to notify Customs of any material changes to the undertaking
- Identification of risks associated with the business of importing goods as freight and the development of an official scheme of control to counter such identified risks
- Agreement to notify Customs of any prohibited and restricted items identified amongst goods imported as freight
- Acknowledgement of penalties applicable in the event of failure to abide by Customs requirements
- Any other matters deemed relevant by Customs

For confirmation, companies organising the importation of goods as freight into the Island by means of miscellaneous charter vessels, may apply to be treated as a shipping line.

Should any shipping line or airline commence importing goods as freight without the prior approval of Customs, any goods so imported shall be liable to forfeiture (contrary to Art 24(4) Customs and Excise (Jersey) Law 1999).

6. Manifest Report

6.1 Whilst CAESAR will automatically record the date and time of manifest submission, the following minimum information is required:

- i) Name of Approved Shipping / Airline or Appointed Handling Agent presenting the Report.
- ii) Name of the vessel or flight number
- iii) Port / airport of departure
- iv) Estimated date and time of arrival
- v) For each consignment carried, including groupage loads:
 - Name of consignor
 - Name and address of consignee and GST registration number
 - Number of packages
 - Weight of packages
 - Description of goods
 - Value of goods, if known, or NVD
 - Shipping costs, if known, or 'inclusive' or NVD (see para. 9)
 - Status of goods (e.g. Free circulation, transshipment, ex- bond)
 - Identification number of the relevant container / trailer
 - MRN of goods shipped under NCTS
 - Existence of licences/certificates of origin/preference docs
 - Existence of health certificates / phytosanitary certs.

6.2 Electronic presentation of Manifest Report When any ship or aircraft arrives in the Bailiwick bearing goods carried as freight, Report shall be made to Jersey Customs by Approved Shipping Lines / Airlines, or their Appointed Handling Agent in the form of an electronic Manifest report directly into CAESAR.

Shipping Lines / Airlines or their Appointed Handling Agents may enter this data in advance of arrival.

When Manifest Reports cannot be presented on arrival, Customs must be notified of this fact immediately.

All Manifest Reports must be submitted on arrival of any ship or aircraft carrying goods as freight.

6.3 Manual Manifest Report Making Manifest Report other than by electronic means will entail slower clearance of imported goods. Presentation of paper manifests will be restricted to Customs' public office opening hours. All imported goods reported

to Customs on paper manifests will have to be detained in secure areas at the port / airport of arrival into which the public does not have general access or at Approved Premises. Authority for the release of these detained goods cannot be obtained prior to the uploading of the Manifest Report into CAESAR.

6.4 Groupage Manifests Where individual items are carried as a composite load by one groupage operator the following rules will apply;

i) The Approved Shipping Line, Airline, or its Appointed Handling Agent must, as a minimum, enter the following details into the Manifest Report;

- Name of the groupage consignor
- Name of the groupage consignee
- Total number of packages
- Total weight of groupage items carried
- Registration or identifying number of the vehicle, trailer or container concerned

These details will enable a CLC to be created.

ii) If the Approved Shipping Line, Airline, or its Appointed Handling Agent is not authorised by the groupage operator to report the groupage manifest, then the responsibility for doing so passes to the groupage operator. Once the manifest has been submitted and accepted, CAESAR will give authority for goods to be released or detained accordingly.

iii) Where single consignors ship consolidated loads to multiple private individual consignees (e.g. catalogue goods), and that consignor is registered for GST with Revenue Jersey, then the consignor can apply in writing to the Agent of the Impôts for the requirement for the presentation of specific data to be waived. Any decision to waive this requirement will be based according to the risk involved.

6.5 Amendments to Manifest Report The Shipping Line, Airline or their Appointed Handling Agent must notify Customs, via CAESAR, of any amendments to the Manifest Reports in order to reflect any short shipments / over shipments or other discrepancies. Customs reserve the right to require additional details before authorising such amendments.

6.6 Record keeping Shipping Lines / Airlines / Appointed Handling Agents are required under Article 25 (5) of the Customs Law to retain the following records for six years beginning with the date of importation of the goods for inspection by Customs.

- Manifest records
- Consignment notes, airway bills, or bill of lading, as applicable
- Consignment Line Code details
- Company invoices
- Journals
- Bank statements
- Payment books
- Ledger records
- Delivery records

- Charges
- Customer accounts
- Shipping charges

Customs status documents and Customs preference documents should be passed to the person or company who is required to make the Customs Import Declaration.

6.7 Empty, Returned Containers / Trailers / Palettes Empty units returning to the Island must be reported on the manifest. However, provisions within the CAESAR system will enable their immediate release to be effected.

6.8 Mail The requirement for groupage manifests is waived where mail is shipped as a composite load. Provisions within the CAESAR system will enable the immediate release of mail to be effected. Customs controls on imported mail will be conducted at the postal operators' premises.

6.9 Courier Documents Courier documents are required to be entered separately on the Manifest Report. The requirement for a groupage manifest is waived enabling the immediate release of these goods to be effected.

6.10 Jersey fishing vessels Jersey registered fishing boats are not required to submit Manifest Reports when landing their catches in the Island. This waiver is extended to include bait purchased outside the Island and imported into Jersey aboard fishing vessels. Where such imports of bait are in excess of the de-minimis threshold, the importer must make an on-line declaration and duty payment via CAESAR within three clear days of the importation.

Fishing vessels which operate as shipping lines carrying goods for remuneration, however, do require to be approved and must submit Manifest Reports for goods carried as freight.

6.11 Goods imported by pipeline Art 20 of the Customs Law allows the Minister to issue Orders regulating the import of goods by pipeline which are chargeable with any duty.

Persons or businesses wishing to import goods by pipeline are required to be authorised to do so by Jersey Customs. Arrangements for the proper declaration of such goods imported and the manner of payment of import GST will be made on a case by case basis.

7. Control of The Movement of Imported Goods

7.1 Designated ports or airports Imported goods may only be landed at a designated port or airport.

7.2 Place of unloading within designated ports Imported goods must be unloaded:

- i) Within a secure area at the port or airport into which the public does not have general access; or
- ii) Into an unsecured area specifically designated and approved by the Agent of the Impôts for the unloading of imported goods; or

iii) Into an unsecured area of a designated port / airport but for direct transport to Approved Premises.

No goods imported as freight may be removed from the place of unloading unless the following conditions are met:

- Manifest Report has been presented in accordance with this Directive and authority to release goods has been granted by Customs; or
- The goods are delivered to an Approved Premises where they are further detained pending Customs clearance.

7.3 Authority to release goods In all instances, imported goods subject to Manifest Report cannot be released from the designated port, airport or Approved Premises until authority to release goods has been granted by Customs, usually electronically via CAESAR.

8. Clearance Agents

Businesses or persons may apply to the Agent of the Impôts for authority to act as Approved Clearance Agents on behalf of third parties for commercial gain.

Application to become an Approved Clearance Agent must be submitted to the Agent of the Impôts online. Whilst all such applications will be considered on their merits, it is expected that any applicant wishing to become an Approved Clearance Agent must be able to demonstrate a strong understanding of Customs procedures.

For confirmation, Approved Shipping / Airlines, Appointed Handling Agents, Groupage Operators and Approved Premises Operators may all apply to act as Approved Clearance Agents.

Such Approved Clearance Agents will be required to retain proof of authorisation from Customs as well as proper evidence from their principals that they are authorised to act on their behalf.

9. Import Declarations & Payment Periods

9.1 Value of imported goods for Customs duty The value of goods for the calculation of customs duty is the C.I.F. (cost, insurance, freight) value at the place of introduction to the Customs Union. For sea freight this place of introduction is the first port of arrival in the Customs Union, for air freight the theoretic point of first crossing the Customs Union, and for land traffic the place of crossing the boundary of the Customs Union.

9.2 Value of imported goods for GST The value of imported goods for the calculation of GST is set out in Art 32 of the GST Law which defines it as “the sum of the following:

(a) the value of the goods determined under the Customs and Excise (Jersey) Law 1999 as if they were goods subject to a duty under that Law, whether or not the goods in question are in fact so subject;

(b) so far as not already included under sub-paragraph (a), all taxes, duties and other charges levied on the goods either outside or, by reason of importation, within Jersey (except GST);

(c) all costs by way of commission, packing, transport and insurance up to the port or place of importation”.

It additionally states that “for the avoidance of doubt, it is hereby declared that such taxes include any value-added tax, or goods-and-services tax, levied outside Jersey”.

9.3 Agent’s waiver of the requirement for import declarations for low value goods Where an Approved Airline or Approved Shipping Line, or their Appointed Handling Agent, presents Manifest Report to Jersey Customs and this Report contains satisfactory value data for any single given consignments, based upon accurate information supplied by the shipper of the goods, under Art 25(4) of the Customs Law the Agent of the Impôts may waive the requirement for an Import Declaration to be made for any such consignments where the total tax or duty liability is calculated to be at or below the de-minimis value.

9.4 Approved Traders status An ‘Approved Trader’ is a person or businesses approved by Customs to take advantage of simplified clearance procedures.

Approved Traders may be:

- General importers
- Alcohol and Tobacco importers
- Household removal operators
- Hydrocarbon fuel importers
- Excise manufacturers
- Relief claimants
- Bonded store operators

Should a person or business wish to apply for Approved Trader status, they must:

- Have an established trading record
- Have no history of unreliable dealings with any Customs service
- Have no debts outstanding with Revenue Jersey
- Be a regular importer of dutiable goods and
- Require to expeditiously clear these goods,

Businesses meeting these criteria are required to sign, online, an undertaking with Customs agreeing to adhere to specific conditions relating to, for example, the manner of Import Declaration, duty payment and record keeping.

Imported goods consigned to Approved Traders are not normally detained by Customs on arrival, (save for fiscal or enforcement validation checks) but are instead released directly to the importer. Approved Traders make Import Declarations at a later date, in accordance with their Undertakings; this is therefore particularly advantageous to those importers who have difficulty obtaining correct value data at the time their goods arrive in the Island.

In all cases, failure to abide by any condition attached to an Approved Trader Undertaking may result in the cancellation of Approved Trader status.

9.5 Standard clearance procedures, Import Declarations and payment periods for detained goods An Import Declaration will be required for imported goods which do not qualify for immediate release under the authority of the low value waiver or simplified clearance procedures granted to Approved Traders.

The making of an Import Declaration will be by remote, online access to the Customs website.

Article 25(1) of the Customs Law requires an Import Declaration to be made within three clear days of the unloading of the goods. Importers should also note that Art 30 of the Customs Law allows the Agent of the Impôts to dispose of uncleared goods (subject to conditions) where the proper Import Declaration has not been made within three months of the importation of the goods.

When Import Declaration has been made, duty or tax is payable on demand. The following methods of payment are available:

- Debit or credit card payment online (American Express cards are not accepted)
- Payment by cheque or BACS.

Release of goods from the care of the Approved Shipper, Approved Airline or Appointed Handling Agent is not permitted until authority is granted, usually electronically via CAESAR.

9.6 Import Declarations and payment periods for Approved Traders who are also GST Registered Businesses The following rules apply in relation to those imported goods, released on arrival, which are liable to GST but not liable to either customs duty or excise duty:

- The value of imported goods for GST purposes shall be accounted for within the normal domestic GST return submitted to Revenue Jersey for each prescribed accounting period.
- Any GST required to be paid shall be settled, at that time, in accordance with the GST Law.
- Records must be maintained for audit by Revenue Jersey.

Import Declarations for goods liable to customs or excise duty, however, must be made to Customs electronically, within 30 days of import. Payment of these duties must then be settled on demand. Records in relation to these goods must be maintained in line with this Directive for audit by Customs.

Having declared and paid any customs or excise duty in accordance with these arrangements, importers will be in a position to properly declare the correct duty paid value of imported goods within their GST return made at the end of each accounting period. (See para 8.1 re value for GST purposes).

9.7 Import Declarations and payment periods for Approved Traders which are not GST Registered Businesses The following rules apply to those imported goods, released on arrival, which are liable to GST, customs or excise duty:

- Import Declarations must be made to Customs electronically, within 30 days of importation.
- Payment of relevant duties must be settled on demand.
- Records in relation to these goods must be maintained in line with this Directive for audit by Customs.

9.8 Import Declarations and payment periods for GST Registered Businesses which are not Approved Traders The following rules apply to those imported goods, detained on arrival, which are liable to GST, customs or excise duty:

- Import Declarations must be made within 3 clear days of the date of importation;
- Duty must be paid on demand; and
- Records must be kept for audit by either Jersey Customs or Revenue Jersey.

9.9 Summary of Import Declaration and payment options

| Relevant Para in Directive 3 | Approved Trader? | GST Registered business? | Goods released directly on importation? | Declaration & payment of customs & excise duty | Declaration & payment of GST |
|------------------------------|------------------|--------------------------|---|--|--|
| 9.5 | No | No | No | Declaration: within 3 clear days of importation to Jersey Customs; Payment: on demand. | Declaration: within 3 clear days of importation to Jersey Customs; Payment: on demand. |
| 9.6 | Yes | Yes | Yes | Declaration within 30 days of importation and payment on demand to Jersey Customs. | Within GST return made to Revenue Jersey at the end of accounting period |
| 9.7 | Yes | No | Yes | Declaration within 30 days of importation and payment on demand to Jersey Customs. | Declaration and payment on demand within 30 days of importation to Jersey Customs. |
| 9.8 | No | Yes | No | Declaration: within 3 clear days of | Declaration: within 3 clear days of |

| | | | | | |
|--|--|--|--|---|---|
| | | | | importation to Jersey Customs; Payment on demand. | importation to Jersey Customs; Payment on demand. |
|--|--|--|--|---|---|

10. Relief of Import GST

Relief of import GST is provided for under the GST Law by Direction of the Comptroller of Revenue.

When completing an Import Declaration on CAESAR, an importer or an Approved Clearance Agent may claim relief of duty if the correct criteria are met. Any such claims may be subject to Customs audit. Strict penalties exist for making false claims of relief.

Relief from import GST may be claimed in the following circumstances;

- Temporary Importation of Means of Transport
- Temporary Importation of Other Goods
- Outward Processing Relief
- Returned Goods Relief
- Importation of Personal Belongings/Change of Residence Relief
- Personal Relief (Goods contained in a traveller's personal luggage)

For further details of the above relief categories please see GST direction 2020/04.

11. Import Declaration Audit

11.1 Requirements to maintain records Approved Traders, Approved Clearance Agents and other importers are required under Article (25) (5) of the Customs Law to retain the following records for six years beginning with the date of importation of the goods for Customs audit purposes:

- Customs duty receipts cross referred with the CLCs
- Consignment notes / airway bills / bills of lading
- Original invoices
- Shipping charges
- Other charges
- Bank statements
- Customer accounts
- Preference documents
- Journals
- Payment books
- Ledger records
- Delivery records

Import licences and transit documents should be passed to Customs, cross referred with the CLC.

Health Certificates in respect of flora and fauna should be passed to Environment.

12. Penalties

12.1 Penalty tax Schedule 7, paragraph 4 of the GST Law states:

(1) If a penalty has been accepted under Article 65 of the Customs and Excise (Jersey) Law 1999 from a person in respect of any conduct, the person shall not be assessed to penalty tax under this Law in respect of the same conduct.

(2) If a person has been assessed to penalty tax under this Law in respect of any conduct, a penalty shall not be accepted under Article 65 of the Customs and Excise (Jersey) Law 1999 from the person in respect of the same conduct.

12.2 Penalty amounts under the Customs Law Under Article 65 of the Law the Agent of the Impôts may accept a sum by way of a penalty not exceeding three times the level of duty payable or the value of the goods, whichever is the greater instead of referring a matter with a view to prosecution.

12.3 Possible infractions under this Directive The following table sets out the infractions that may arise from failing to abide by the terms of this Directive and the penalties that may be applicable as a consequence.

| Failure | Infraction | Penalty |
|--|-----------------------|---|
| Importing goods as freight without prior approval of Customs | Art 24(2) Customs Law | Fine and any goods not reported which require to be reported are liable to forfeiture; or possible penalty amounts under Customs Law |
| Failure to make Manifest Report | Art 24(4) Customs Law | Fine and any goods not reported which require to be reported are liable to forfeiture; or possible penalty amounts under Customs Law |
| Failure to comply with other provisions regarding Manifest Report (Section 6 of this Directive) including failure to retain or furnish information on demand | Art 24(4) Customs Law | Fine and any goods not reported which require to be reported are liable to forfeiture; or possible penalty amounts under Customs Law |
| Release of goods under customs control without valid Customs authority | Art 17(4) Customs Law | Persons releasing the goods: Fine not exceeding level 2 on the standard scale and goods liable to forfeiture. Proprietor or consignee: Fine not exceeding level 2 on the standard scale and goods liable to forfeiture; or |

| | | |
|---|-----------------------------|---|
| | | possible penalty amounts under Customs Law |
| Failure to retain or furnish information relating to imported goods within a 6-year period of importation (in support of Import Declarations) | Art 25(6) Customs Law | Proprietor or consignee liable to fine; or possible penalty amounts under Customs Law |
| Failure to make Import Declarations within required time period deadline | Art 25(6) Customs Law | Proprietor or consignee liable to fine and Cancellation of Approved Trader status; or possible penalty amounts under Customs Law |
| Fraudulent evasion or attempted evasion e.g., evasion of duty | Art 61(2) Customs Law | Unlimited fine and / or 7 years imprisonment; and Goods liable to forfeiture |
| Approved Traders: Failure to pay GST accounts by deadline | Art 64(1) GST Law | Cancellation of Approved Trader status; |
| Approved Traders: Failure to pay excise or customs duty accounts by deadline | Breach of Agent's Directive | Cancellation of Approved Trader status; |

13. Revocation / Right to make future amendments

This Directive shall have effect from 25th May 2022 and will at that time revoke the previous Agent's Directive No 3, dated 8th April 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