

**DIRECTIVE No. 6**  
**CUSTOMS CLEARANCE OF GOODS IMPORTED AND EXPORTED BY POST**  
**Issued by the Agent of the Impôts on the 8 October 2021**

## **1. Introduction**

It is the responsibility of the Agent of the Impôts to collect, manage and account for all duties of customs and excise, including Goods and Services Tax (GST) and to enforce prohibitions and restrictions on goods imported into and exported from the Island. This Directive sets out practical requirements for the discharge of these responsibilities in relation to clearance of postal packets imported into and posted for export from Jersey.

## **2. Content**

This Directive includes the following sections:

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## **3. Legal Basis**

Article 21 (1) of the Customs Law allows the Agent of the Impôts to give direction as to the manner in which postal packets shall be declared on importation or exportation from Jersey.

Article 21 (2) of the Customs Law states that any postal packet whose contents are not declared as required by paragraph 21 (1); or are not in accordance with the declaration required by that paragraph are liable to forfeiture.

Article 22(1) (a) of the Customs Law states the proper postal officer may, in relation to any postal packet or any of its contents perform such duties as are required by virtue of this Law or any other enactment to be performed by the importer or exporter as the Agent of the Impôts may request;

Article 22(1) (b) of the Customs Law states the proper postal officer shall produce to any officer such postal packets as have been imported into or posted for export from Jersey as the Agent of the Impôts may require.

Article 23 of the Customs Law states the Agent of the Impôts may require evidence to be produced to his satisfaction.....in respect of goods imported or exported and may detain any goods in respect of which such evidence has been requested.

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.

#### **4. Definitions**

“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.

“Customs” means the Jersey Customs and Immigration Service.

“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.

“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.”

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

“detained goods” means imported goods or goods posted for export that have been detained by a Customs Officer.

“duty” means any duty of Customs and Excise including GST.

“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.

“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.

“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.

“Licensed Postal Operator” has the same meaning as defined in the Postal Services (Jersey) Law 2004.

“postal officer” means an officer or servant of a Licensed Postal Operator.

“postal packet” has the same meaning as defined in the Postal Services (Jersey) Law 2004.

“post office” has the same meaning as defined in the Postal Services (Jersey) Law 2004.

“Post Office Law” means the Postal Services (Jersey) Law 2004.

“Signed for postal packet” means any postal packet that requires the recipients’ signature.

“CLC” means the Consignment Line Code allocated by CAESAR which is used to identify individual consignments of imported goods.

“value” means the value of goods as set out in Article 32 of the GST 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.

## **5. Declarations on Postal Packets**

Every postal packet containing articles other than purely correspondence, imported into or exported from the Bailiwick, shall have a declaration affixed stating the nature, value and quantity of the contents.

This Directive does not detract from any requirements of international postal agreements.

Persons causing goods to be imported into the Island by post must endeavour to advise the consignor that it is a legal requirement to correctly declare the value of the goods in accordance with this Directive.

Any postal packets that are either imported or exported without the proper declaration being affixed will be seized as liable to forfeiture.

## **6. Accommodation for Anti-Smuggling Controls**

Notwithstanding any arrangements made within this Directive, Jersey Customs reserves the right to conduct any anti-smuggling controls on incoming or outgoing mail as required. To that end, Licensed Postal Operators conveying postal packets which have been imported into or posted for export from Jersey shall provide Customs with appropriate accommodation at their premises where examinations of postal packets may be conducted in a secure environment.

## **7. Presentation of Imported Postal Packets to Customs for Fiscal Control**

Requires the following incoming postal packets to be presented for Customs clearance on a daily basis:

- All postal packets with a declared value in excess of £135

Operational arrangements for the inspection, identification, presentation and processing of these postal packets will be agreed with the relevant Licensed Postal Operator.

Postal packets posted within Jersey consigned to Jersey addressees are not required to be presented for Customs clearance.

Jersey Customs reserve the right to suspend these arrangements in whole or in part as deemed necessary to accommodate risk testing.

## **8. Agreed Point and Time of Export of Postal Packets**

Licensed Postal Operators shall agree an acceptable time and place where packets posted with them for export from Jersey shall be available for customs control, if so required, prior to export.

## **9. Pre-Payment of Duty**

Those persons who import goods into the Island by post which they know to have a duty liability in excess of the de-minimis, may make Import Declaration to Customs in advance of the arrival of the goods. The method of doing so will

be by accessing CAESAR via the Customs website. Where duty is due, the importer will be able to make payment in advance by use of a debit card.

Where goods are imported and duty has been paid in advance, the goods will be released immediately for delivery, as long as Customs are satisfied that a correct Import Declaration has been made.

## **10. Duty Assessment, Charging and Collection**

Where a satisfactory declaration is affixed to a postal packet, Customs will assess the duty liabilities that may exist. Those deemed to be below the de-minimis charge level will be released for delivery. In all other cases, wherever possible, the Officer will raise a charge on those postal packets for which a liability in excess of the de-minimis exists.

When a duty charge is raised, Customs will create a consignment within CAESAR and an advice letter will be sent to the addressee requiring payment of duty to be made within three clear days of receipt. Each advice letter will include the CLC which the addressee must enter into CAESAR in order to confirm the details of the charge and make payment.

As soon as the duty liability has been settled, Customs will arrange for the postal packet concerned to be released for delivery.

Where a satisfactory declaration is not affixed to the postal packet, or where Customs require an Import Declaration to be made, the postal packets concerned will be detained by Customs and an advice letter sent to the addressee, specifying the CLC, and requiring that declaration be made via CAESAR within three clear days of receipt, in order for duty liabilities to be calculated. Where the liability is in excess of the de-minimis, payment must be made before the postal packet is released for delivery.

## **11. Uncleared Goods**

Where Customs require an addressee to make Import Declaration in relation to a postal packet and he/she fails to do so, the packet concerned may be sold by Customs three months after importation.

Where a duty charge is raised in relation to an imported postal packet and the importer fails to pay the duty owed on demand, the goods may be seized by Customs as liable to forfeiture.

In the event that the addressee advises Customs that he/she does not wish to pay the duty owed, Customs will return the package into the care of the Licensed Postal Operator who will then be responsible for treating the postal packet as an undelivered item. The Licensed Postal Operator must keep a proper record of action taken in such cases and make these records available to Customs for audit.

## **12. Export declaration by conduct**

A person may make an export declaration by conduct in respect of goods which have a value not exceeding £1,000.

The conduct is where the person allows the goods to be exported from Jersey by submitting them to the postal system.

The export declaration is to be treated as withdrawn if the goods are not delivered by the postal system in the normal course of post.

### **13. Revocation / Right to make future amendments**

This Directive shall have effect from 1<sup>st</sup> October 2021 and will at that time revoke the previous Agent's Directive No. 6, dated 1<sup>st</sup> 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  
8 October 2021