

'APPROVED EXCISE DRAWBACK CLAIMANT'

A Customs Approved Excise Duty Drawback Claimant is authorised to claim drawback or relief of excise duty. In order to benefit from this Approved Claimant status, traders must abide by the following **TERMS AND CONDITIONS**:

1. To abide by the terms of all relevant Laws and Orders as well as any relevant Directives issued either by the Agent of the Impôts and the Comptroller of Income Tax.
2. To seek advice from Jersey Customs when any doubt exists about the lawfulness of any claim for drawback or relief.
3. To maintain account details on CAESAR at all times (e.g. change of premises or contact numbers, etc).
4. To make all claims for drawback or relief by electronic means, that is to say, 'on-line' directly via the Customs website.
5. To acknowledge that claims for drawback or relief of excise duty will not be accepted more than three years after importation or production.
6. To make available, on request, all relevant information when making claims for drawback or relief (e.g. a cross reference to the Consignment Line Code where relevant).
7. To acknowledge that all claims for drawback or relief are subject to specific individual authorisation by Customs and will be refused if adequate validation cannot be obtained.
8. To ensure that all persons authorised to make claims for drawback or relief under the terms of these arrangements, are adequately trained to do so.
9. To maintain proper trader records in relation to claims for drawback or relief of excise duties for three years.
10. To make available in Jersey, all relevant records to Jersey Customs for audit purposes and to provide every reasonable assistance to those Officers in the course of any such audit.
11. To acknowledge that in the first instance, where approved, claims for drawback of excise duty will result in a credit payment being made by Customs to the Trader's account, where applicable.
12. To acknowledge that Customs reserve the right to defer consideration of claims for drawback of small amounts of excise duty until the sum of the drawback exceeds £12.
13. To acknowledge that where duty paid excise goods are to be destroyed and made subject to a subsequent claim for drawback, Customs must always be invited to witness any such destruction beforehand.
14. To re-pay on demand, (notwithstanding any penalty sum that may be applied) any excise duty that is found to have been unlawfully subject to drawback or relief.
15. To acknowledge that the Agent of the Impôts can revoke or amend this Undertaking at any time.

16. To acknowledge that in the event of failure to abide by the terms of this undertaking without reasonable excuse, the status of 'Approved Excise Duty Drawback Claimant' may be suspended or revoked as the Agent of the Impôts sees fit.
17. To acknowledge that under Article 65 of the Law the Agent of the Impôts may accept a sum by way of 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.
18. To acknowledge that, notwithstanding any other penalties that may be applicable under the Law, Article 42 (2) of the Customs and Excise (Jersey) Law 1999 entitled 'Offences involving excise duties' states: "Any person who does anything whereby any person may obtain any amount by way of drawback, allowance, relief or repayment of any duty on any goods which is not lawfully payable or allowable shall be guilty of an offence'. Article 42(3) provides that any person guilty of such an offence with intent to defraud shall be liable to a fine or to a term of imprisonment not exceeding 2 years or both; and any person guilty of such an offence without intent to defraud shall be liable to a fine not exceeding 3 time the amount of duty to which the goods were liable or level 3 on the standard scale, whichever is the greater.