

'APPROVED HYDROCARBON OIL IMPORTER'

In order to benefit from simplified arrangements Approved Traders must abide by the following **TERMS AND CONDITIONS**:

1. To abide by the relevant terms of Agent's Directives No's 1, 3 and 9.
2. To maintain up to date account details on CAESAR at all times (e.g. change of trading address, change of status concerning GST registration, etc).
3. To make import declarations and claims for relief of excise duty as follows:
 - By electronic means, that is to say 'on-line' directly via the Customs website
 - To do so within 30 days of hydrocarbon oils passing the gantry
 - To make payment for any excise duty that is due within the same 30-day period
 - To submit any Claims for Relief of excise duty within the same 30-day period
 - To make payment by electronic means (i.e BACS or debit card) within the same 30-day period
4. To agree with Customs a 'Declaration and Payment Schedule' and to abide by these arrangements unless otherwise agreed with Customs.
5. To account for the value of imported hydrocarbon oil, including excise duty paid, within the GST quarterly return required by the Comptroller of Income Tax.
6. To take all necessary steps to ensure that all persons authorised to make import declarations under the terms of these clearance arrangements are adequately trained to do so.
7. To acknowledge that imports consigned to 'Approved Hydrocarbon Oil Importers', in line with other Approved Traders, do not benefit from the de-minimis waiver.
8. To acknowledge that re-branding of oils shall be permitted, save that:
 - No re-branding shall cause a lower rate of excise duty to be applied to any oil when a higher rate is due
 - All re-branding shall be subject to an explanation inserted in the notes section of the import declaration relative to the oils concerned
9. To draw off oils other than via the gantry only in small quantities when necessary solely for maintenance and quality testing purposes.
10. To record daily metre reading for volumes of each category of oil drawn off via the gantry.
11. To ensure that staff responsible for making import declarations and claims for relief are made aware of the relevant terms of this undertaking and Agent's Directives No's 1, 3 and 9.
12. To maintain proper trader records on imported goods in accordance with Agent's Directive No. 3.

13. To notify Customs immediately in the event of any imported goods being found to be prohibited or restricted or suspected to be so.
14. To authorise the disclosure to Jersey Customs, of relevant records held by third parties outside the Island concerning dutiable goods consigned to the applicant and granted simplified clearance under this specific Undertaking.
15. To agree that in the event of the Approved Trader's account being suspended or revoked by Customs due to non-compliance with these terms and conditions or any other Customs requirements, full settlement of any arrears will be made on demand.
16. To agree that upon account suspension or revocation, if the Trader fails to settle any arrears on demand, goods subsequently imported by the Trader may be held by Customs as security against those outstanding arrears, irrespective of whether those goods have been subject to Import Declaration and GST or duty payment.
17. To agree that three months after account suspension or revocation, if the Trader has not settled his arrears in full, Customs may freely dispose of any goods subsequently imported and detained as security. Monies received from the disposal of the goods shall be off-set against the Trader's outstanding arrears and the balance returned to the Trader.
18. To agree that after account suspension or revocation, Customs may require the Trader to demonstrate a period of satisfactory account management before any application to be re-instated as an Approved Trader is considered (this period shall be at the absolute discretion of Customs).
19. To acknowledge that the Agent of the Impôts can revoke or amend this Undertaking at any time.
20. To acknowledge that in the event of failure to abide by the terms of this undertaking without reasonable excuse, the status of 'Approved Hydrocarbon Oil Importer' may be suspended or revoked as the Agent of the Impôts sees fit.
21. To acknowledge that, notwithstanding any other penalties that may be applicable under the Law, Article 25 (6) of the Customs and Excise (Jersey) Law 1999 ('Entry of goods on importation') states: "If the proprietor or consignee fails to comply with any of the provisions of this Article, the proprietor or consignee shall be liable to a fine.