

# Trading with the European Union (EU)

## Importing and Exporting Goods

### Introduction

The United Kingdom's (UK) [Border Operating Model](#) outlines how it will introduce customs controls between 1 January 2021, and 1 March 2022, in relation to trade with the EU. This document seeks to explain how Jersey will simultaneously implement the same controls.

**Navigation guide** – what's new or changed since the previous version published on the 3<sup>rd</sup> March 2021.

06/01/2021: New section - 1.1.4(c) UK Tariffs (and Rules of Origin imports)

06/01/2021: New section - 2.1.5(a) Tariffs (and Rules of Origin exports)

03/03/2021: New paragraph - 1.1.4(c) Direct Transport rule

24/03/2021: New paragraph - page 3 The Core Model Pre lodgement

24/03/2021: Amendment - page 4 Introduced in 3 stages revised dates

24/03/2021: Amendment - 1.1.3 Customs Declarations 30 day deferral easement

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## Overview

Jersey is part of the UK-Crown Dependencies (CDs) Customs Union together with Guernsey, the Isle of Man and the UK. Under the terms of the [UK-CDs Customs Arrangement](#), Jersey is committed to applying identical customs controls to the other parties at the external border of the customs union. Jersey must also correspond with UK customs law in respect of associated practices and procedures.

This document concentrates on changes that will occur on the 1 January 2021, relating to the movement of standard and controlled goods between Jersey and the EU, enabling us to meet the obligations of the Arrangement. Separate guidance will be issued regarding goods subject to sanitary and phytosanitary (SPS) controls relating to plant and animal health which will be introduced gradually until 1 March 2022. The phased and gradual introduction of the new procedures provides extra time for Traders to prepare. While the UK and Jersey approaches are broadly similar, there are differences that reflect local circumstances.

The EU is expected to operationalise full import controls on goods moving from Jersey to the EU from 1 January 2021. Traders must be aware that the EU may not apply the same phased approach as Jersey and should prepare accordingly.

**IMPORTANT:**

- Traders should ensure they are fully aware of EU import and export requirements. Traders moving goods to/from the EU may need to obtain an EU Economic Operator Registration and Identification (EORI) number to avoid delays at EU air/ports.
- Current procedures in relation to direct trade with the UK are unaffected.
- Import GST and excise duty procedures are unaffected.

## The Core Model

Some changes will affect all goods movements, which this document refers to as the Core Model for importing and exporting goods.

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The principles of the Core Model will apply to all goods movements between Jersey and the EU, regardless of the mode of transport. The primary variation in process will be the requirement for the **pre-lodgement of customs declarations**.

### **Pre-lodgement**

Traders will be required to submit a customs declaration in advance of the goods arrival in Jersey. The Jersey Customs & Immigration Service (JCIS) will process the declarations and will inform the person in control of the goods (such as hauliers) if the goods have been cleared. This will make sure checks are only carried out if needed and ensures most goods are cleared to continue onwards on their journey.

Goods which have not been cleared will be held until JCIS has indicated the goods are customs cleared. JCIS is aware that there may not be the physical capacity to hold goods until they are customs cleared. Where this is the case, goods requiring checks will be directed to inland checking facilities.

## Core Process and Timing

**Customs Declarations (Imports & Exports)** - Importers and exporters will have to complete customs declarations from the end of the transition period.

Introduced – 1 January 2021

**Customs Duties (Imports)** - Importers need to ensure that any customs duties applicable to their goods under the new [UK Global Tariff](#) are paid. In order to do this, importers will need to determine their origin, classification and customs value.

Introduced in – 1 January 2021

**Safety & Security (S&S) Declarations (Imports & Exports)** - In order to maintain S&S standards, more information will be collected on goods moving into Jersey from the EU and vice versa. By default, this will include the requirement to submit entry and exit S&S declarations.

Introduced – 1 January 2021 (Exports)

Introduced – 1 January 2022 (Imports)

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## Additional Requirements

Other changes will affect only specific goods movements (e.g. foodstuffs), which this document refers to as the **additional requirements**. These may include the need to

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provide health certificates or to undergo a physical examination at the border. Some of these requirements will occur before the core import and export processes, and some will occur after. These elements will be introduced in stages, depending on the type of goods being moved.

## Good Type and Timing

### **Goods covered by International Conventions / Commitments**

E.g. Endangered Species of Wild Fauna and Flora (CITES); Rough Diamonds (Kimberley Process); Temporary import of non-perishables (ATA Carnets).

Introduced – 1 January 2021

### **Goods subject to Sanitary and Phytosanitary controls**

E.g. Animal products (Products of Animal Origin and Animal By-products); Fish, shellfish, and their products; High-Risk Food and Feed Not of Animal Origin (HRFNAO); Live animals and germinal products; Equines; Plants and Plant Products.

Introduced in 3 stages – 1 October 2021, 1 January 2022, and 1 March 2022.

### **Goods with Additional Customs Requirements - e.g. Excise goods.**

Introduced – 1 January 2021

**Other Goods including Strategic Exports** - e.g. Bottled Water; Drug Precursors; Explosives Precursors; Firearms; Market Surveillance; Veterinary Medicines containing controlled drugs; Waste; Medicines containing controlled drugs; Medical Isotopes; Clinical Trial Supplies; Controlled Drugs; Substances of Human Origin; Strategic Export Controls.

Introduced – 1 January 2021

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## Controlled Goods

The importation of a limited range of goods is controlled and they require an import licence. Import licensing controls can be in place against imports from specific countries or from any country. The full list of goods classified as controlled can be found at ANNEX A.

# Prohibited Goods

“Prohibited goods” refers to goods that cannot be imported. In some cases, there may be limited circumstances, known as “derogations” where prohibited goods can be imported. Any derogations from a prohibition will be listed in the UK Global Tariff.

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## Preparing for the future

### Actions to take

Traders should prepare for the staged introduction of the new customs controls.

- **Customs authorisations** - Traders should ensure they hold the appropriate Approved Trader status with JCIS to enable trade with the EU. A guarantee may be required in some circumstances.
- **Get a customs intermediary** - Traders are advised where possible to engage a customs intermediary. Customs declarations can be complicated. The majority of UK businesses that currently trade outside the EU use intermediaries, such as customs agents, Fast Parcel Operators (FPOs), Freight Forwarders (FFs) or brokers, to help them meet requirements. Intermediaries can help traders find the information needed to complete formalities and submit the required declarations. This simplifies the declaration process for traders however, it is acknowledged provision of this service in Jersey is limited therefore, businesses may have to submit declarations themselves. To do this they will need access to the JCIS freight management system CAESAR. It is strongly recommended that businesses further prepare by ensuring staff are adequately trained. There are a number of on-line distance learning courses available specifically for this purpose.

**Please note:** training will not be provided by JCIS other than in support of accessing and using CAESAR.

- **Ensure drivers have correct International Driving Permits** - Hauliers need to ensure their drivers have the correct documentation, for example, an international driving permit or an additional licence may be required to drive in some countries.

➤ **Additional Actions**

- Check suitability with JCIS for trade facilitations such as Simplified Customs Procedures, Temporary Storage etc.
- Ensure you are able to find the right commodity code for your goods.
- Use the [UK Global Tariff tool](#) to check the tariffs that will apply to goods imported from 1 January 2021.
- Exporters of goods should ensure they are familiar with using the [‘Check How to Export Goods’](#) tool which provides detailed information on duties and customs procedures for over 160 countries.
- Traders should engage with supply chains to discuss how to work together going forward and the information required by different entities to complete customs procedures.

- **Consider Commercial Arrangements** - Individual commercial contracts and arrangements may alter the default legal responsibilities and requirements. Contractual obligations for international commercial transactions are outlined in the [Incoterms rules](#), which are administered by the International Chamber of Commerce. These are an important consideration for traders when moving goods internationally and should be considered and understood alongside the information in this document.
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# 1 January 2021

## Importing Goods

### 1.1 Importing

#### 1.1.1. Overview

January 2021 marks the start of new import controls on goods moving to Jersey from the EU. This section describes the core model for importing goods – the processes that all movements must follow from 1 January 2021. There will be additional requirements on some commodities, which are outlined at SECTION 1.2.

From 1 January 2021 the following processes need to be followed:

- (1.1.2) Import Preparations.
- (1.1.3) Customs Declarations - most UK businesses dealing with rest of world customs requirements use an intermediary or customs agent. Local businesses can either hire an agent or alternatively recruit or train someone in their business to deal with customs for the company.
- (1.1.4) Various import trade facilitations exist to reduce the impact of these processes. The facilitations available are set out in this section.
- (1.1.5) Non-Freight Imports.
- Import Safety & Security (S&S) declarations are not required until 1 January 2022, but traders have the option to submit them if they so wish.

#### 1.1.2 Import Preparations

From 1 January 2021, in order to fulfil the import process, all traders will need to ensure they have:

- The appropriate Approved Trader status with the Jersey Customs & Immigration Service (JCIS).
- The Commodity Code of their goods – needed to make a customs declaration and calculate duties on an import.
- The customs value of goods – needed to make a customs declaration and calculate duties on an import. The rules for valuation are based on the World Trade Organisation (WTO) valuation agreement and will not change from 1 January 2021. Further information can be found [here](#).
- Considered whether they are able to, and would benefit from, using any available simplifications or facilitations as outlined in SECTION 1.1.4
- Considered how they will make customs declarations to JCIS systems, and whether they will use an intermediary.

#### 1.1.3 Customs Declarations

From 1 January 2021, traders moving CONTROLLED GOODS must submit a customs declaration (or use Simplified Declaration Procedures if they are authorised to do so) – this includes those moving excise goods. Traders must also ensure any specific

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licencing requirements are fulfilled. The full list of controlled goods can be found at ANNEX A.

From 1 January 2021, non-approved traders moving STANDARD GOODS, covering everything from clothes to electronics, must complete a customs declaration at the point of entry or use Simplified Declaration Procedures if authorised to do so. Approved Traders will initially benefit from a 30-day deferral period to submit their declarations. This will end on the 31 December 2021.

**Calculation of Tariff** - From 1 January 2021, the UK Global Tariff will be in place. Any tariff that is due will be calculated and must be paid at the point of entry. Customs Approved Traders can defer payment for 30 days. The relevant tariff is calculated using the commodity code provided on the customs declaration.

UK Tariff Rate Quotas (TRQs) work on a first come, first served basis, the sooner a claim is submitted on the customs declaration, the greater chance that the claim will be successful. This is also important for goods that are subject to a quota issued under license, such as beef.

**Checks** – JCIS will continue to undertake risk based and targeted checks to detect and disrupt cross border criminal and terrorist activity.

**Groupage loads** - Groupage refers to a mixed load of consignments of different importers' goods contained within one vehicle. It can also refer to a scenario where multiple product lines are brought together into a single consignment.

For individual imports within a groupage load, this does not negate the need for each individual consignment to have cleared the relevant requirements for those goods to be imported. This means that each individual consignment will need to have met both the declaration requirements, and where goods within a groupage load are subject to additional requirements, these will also need to be met.

The clearance of the entire groupage load is dependent on this, and therefore traders, intermediaries, and hauliers will need to ensure that the relevant declarations, permissions, and where necessary, paperwork, is in place to ensure groupage loads are not subject to delays or compliance action due to customs or other requirements not being met.

#### **1.1.4 Import trade facilitations**

From 1 January 2021, a number of trade facilitations will be available to reduce the impact of import processes.

**1.1.4(a) Transit** - The UK has successfully negotiated membership of the Common Transit Convention (CTC), which has been extended to Jersey. From 1 January 2021, traders will be able to move goods into the UK-CD Customs Union under the provisions of the CTC. The requirements for moving goods under the CTC are not significantly altered by the staged introduction of import controls. Further detail on



how Transit movements will work in the air- freight environment will be provided in due course.

**Arrivals to Jersey and Ending transit movements** - The most efficient way to end CTC movements is to be registered as an authorised consignee, which enables movements to end at the traders' premises. Authorised consignees need to have authorised temporary storage facilities. Alternatively, goods and the Transit Accompanying Document (TAD) should be presented to the customs office of destination at Maritime House. In order for the movement to be ended, the goods must be imported or discharged into another customs procedure.

**Discharging a CTC movement into a customs procedure** - When ending CTC movements, Traders will either need to complete a customs declaration upon import or a simplified declaration (if authorised). If they are moving controlled goods, they will need to provide the Movement Reference Number (MRN). If this does not happen by the time the goods arrive, they must be placed into temporary storage.

**Requirements** - Traders moving goods under the transit procedure need to provide a guarantee to secure any customs duty and excise duty suspended during the transit movement. Businesses using transit should apply for an authorisation to use a Customs Comprehensive Guarantee (CCG) and obtain a guarantee from a bank or other financial institution.

**Systems** - Lodging a transit declaration requires access to the [New Computerised Transit System \(NCTS\)](#).

**1.1.4(b) Simplified Declaration Procedures (SDP) for Imports** - Traders may be able to use SDP to reduce the process requirements at the border. SDP requires a reduced data set to be submitted upon import via a simplified declaration with additional customs information submitted via a supplementary declaration.

**Authorisation** - Traders can be authorised to use SDP themselves, or use an intermediary's authorisation. The requirements to be authorised include;

- having a good customs compliance record,
- demonstrating that records are maintained and kept properly, and
- access to JCIS systems

#### **1.1.4(c) UK Tariffs (and Rules of Origin)**

The UK has agreed a comprehensive free trade agreement with the EU which means certain goods are able to be imported from the EU tariff and quota free. Jersey is party to chapters of the FTA that relate to customs matters and the movement of goods. More details on the UK-EU FTA can be found [here](#), including the full tariff schedule.

#### **Benefiting from Tariff-Free Imports**

In order to qualify for preferential tariff rates under the FTA, businesses must meet certain domestic content or processing requirements, known as Rules of Origin, as stipulated [here](#). The Rules of Origin determine the nationality of a good, and are negotiated as part of any FTA. They are intended to prevent tariff circumvention,

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whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the rules of origin.

Where businesses' goods cannot comply with rules of origin, they will not be able to benefit from the FTA's preferential tariffs and will instead pay the UKGT rate that applies to imports from non-FTA trading partners. A comprehensive guide to proving the origin of goods has been produced and is available [here](#).

### **Rules of Origin and Delayed Declarations**

Approved Traders will have a period of grace within which to complete customs declarations. The relevant tariff due will be calculated using the commodity code provided on the customs declaration. This approach grants traders extra time to make necessary arrangements and to evidence their claim for a preferential tariff rate.

### **Retrospective Claims**

For traders who do not have sufficient documentation available at the time of import, the FTA stipulates that businesses can make a retrospective claim for preference after import, where JCIS will refund the difference between the MFN rate paid and the preferential rate. The period within which a claim can be made is 3 years after import. Details on retrospective claims can be found in the comprehensive guidance [here](#).

### **Temporary easements and facilitations**

For goods imported from or to the EU, until 31 December 2021, at the time of claiming preference on the basis on the importer's knowledge or making out a statement on origin businesses do not need to hold supplier's declarations. However, they must be confident that the goods meet the rules of origin. Businesses must make every effort to obtain suppliers declarations retrospectively.

### **Direct Transport rule and proof of preferential origin**

To obtain preferential treatment, a proof of origin is not enough. The direct transport rule also needs to be fulfilled. This rule also applies to applying a preference rate to goods imported from a developing country under the Generalised System of Preferences (GSP).

Direct transport is defined as a condition where the originating product must be transported directly from the country of origin to the destination country where the preferential origin is claimed without any interruption.

As a rule, if the goods have been cleared for free circulation in a third country en-route, the importer will not obtain preferential treatment for the goods when they arrive in the importing country, for example, the UK-CD's Customs Union.

An exception is made when the goods concerned transit through a third country that is part of a cumulation zone that includes both the country of origin and the destination country or through a third country providing a single transport document covers the entire flow and includes transit under customs supervision through the third country.

To evidence compliance with the direct transport rule covering the passage of the goods through the country of transit, a document that proves this customs supervision may be required, for example, a "non-manipulation certificate".

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The only operation, other than loading/unloading, that are allowed in relation to the goods, is one that is designed to preserve their condition.

Temporary storage is allowed, but only where it is for transport reasons. Goods that travel through another country must not be entered into any customs procedures of that country.

### **1.1.5 Non-Freight Imports**

**Travellers with commercial goods in accompanied baggage (Merchandise in Baggage)** - Traders carrying standard commercial goods or controlled goods in their luggage or a small vehicle, will need to make an online declaration either before arriving to Jersey or at the point of entry.

**Post and Parcels** - From 1 January 2021, the customs declaration requirements currently in place for the movement of goods by post and parcel between Jersey and rest of world countries will apply to movement between Jersey and the EU.

- For postal consignments imported by Jersey Post - the use of CN22/CN23 customs forms will apply for non-controlled goods. An electronic customs declaration will need to be submitted for all goods exceeding £135 in value.
- For goods moved into Jersey by parcel operators (other than Jersey Post) an electronic customs declaration will need to be submitted.

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## **1.2 Importing: Additional Requirements**

### **1.2.1 Overview**

This section highlights the types of good that will attract additional customs processes at import.

#### **Goods covered by International Conventions / Commitments**

- Endangered Species of Wild Fauna and Flora (CITES)
- Rough Diamonds (Kimberley Process)
- Temporary import of non-perishables (ATA Carnets)

#### **Goods subject to Sanitary and Phytosanitary Controls (introduced over three stages, further guidance to follow).**

- Animal products (Products of Animal Origin and Animal By-Products)
- Fish, shellfish, and their products
- High-Risk Food and Feed Not of Animal Origin (HRFNAO)
- Live animals and germinal products
- Equines
- Plants and plant products

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### **Goods with Specific Customs Requirements**

- Excise goods

### **Other Goods**

- Bottled Water
- Drug Precursors
- Explosives Precursors
- Firearms
- Market Surveillance
- Veterinary Medicines
- Waste
- Medicines, Medical isotopes, Clinical Trial Supplies, Controlled Drugs, Substances of Human Origin

# 1 January 2021

## Exporting Goods

### 2.1 Exporting

#### 2.1.1 Overview

This section describes the Core Model for exports – the processes that all goods movements must follow from 1 January 2021. The Core Model is not exhaustive, and further requirements applicable for particular goods movements are outlined in the Additional Requirements at SECTION 2.2.

The Core Model for exports consists of the following processes:

- (2.1.2) Export Preparations.
- (2.1.3) Customs Declarations - most UK businesses dealing with rest of world (RoW) customs requirements use an intermediary or customs agent. Local businesses either can hire an agent or alternatively recruit or train someone in their business to deal with customs for the company.
- (2.1.4) Safety & Security (S&S) declarations.
- (2.1.5) Export Facilitations to reduce the impact of these processes.
- (2.1.6) Non-Freight Exports.
- EU Safety & Security and Customs requirements – SEE ANNEX B of the [UK Border Operating Model](#) for more information.

#### 2.1.2 Export Preparations

In order to fulfil the export process, traders will need to ensure they have;

- The appropriate Approved Trader status with the Jersey Customs & Immigration Service (JCIS).
- The capability to submit S&S exit summary declarations and access to JCIS systems.
- Traders should make use of the new tool '[Check duties and customs procedures for export goods](#)' on GOV.UK. The service provides tailored information for exporting goods to over 160 markets across the world, including the EU. The tool also provides information regarding paperwork required to move goods over the border, as well as what tariffs and quotas are applicable.
- A customs intermediary - Traders are advised where possible to engage a customs intermediary. Customs declarations can be complicated. The majority of businesses that currently trade outside the EU use intermediaries, such as customs agents, Fast Parcel Operators (FPOs), Freight Forwarders (FFs) or brokers, to help them meet requirements. Intermediaries can help traders find the information needed to complete formalities and submit the required declarations. This simplifies the declaration processes for traders. However, it is acknowledged that provision of this service in Jersey is limited

therefore, businesses may have to make declarations themselves. To do this they will need access to the JCIS freight management system CAESAR. It is strongly recommended that businesses further prepare by ensuring staff are adequately trained. There are a number of on-line distance learning courses available specifically for this purpose.

**Please note:** training is not provided by JCIS other than in support of accessing and using CAESAR.

### 2.1.3 Customs Declarations

Jersey-based businesses sending goods from Jersey to the EU will have to complete a customs export declaration from 1 January 2021. The declarant (exporter or person acting on their behalf) is responsible for the accuracy of the information. There will also be a requirement for an EU customs declaration for goods imported to the EU.

Completing a customs declaration requires:

- The Commodity Code of the goods.
- Access to JCIS systems either directly, or via an intermediary with the access.

The [trade tariff tool](#) shows if a license is needed to move the goods, and whether the goods are covered by additional duties.

Traders can also apply to HMRC for an advance ruling on:

- the commodity code that must be used for their goods
- the origin of their goods

**Customs checks** - If a physical check is required, the haulier or declarant will be instructed to move to a specified location for the check to be undertaken. While responsibility for customs border formalities rests with the traders, the haulier must ensure the driver is given all necessary customs documentation and other paperwork so they can be carried in the vehicle for the duration of the journey, and ensure the haulier is informed of their responsibilities re inspection points.

**Groupage loads** - Groupage refers to a mixed load of consignments of different goods contained within one vehicle. It can also refer to a scenario where multiple product lines are brought together into a single consignment.

For individual exports within a groupage load, this does not negate the need for each individual consignment to have cleared the relevant requirements for those goods to be exported. This means that each individual consignment will need to have met both the core model requirements, and where goods within a groupage load are subject to additional requirements, these will also need to be met.

The clearance of the entire groupage load is dependent on this, and therefore traders, intermediaries, and hauliers will need to ensure that the relevant declarations, permissions, and where necessary, paperwork, is in place to ensure groupage loads are not subject to delays or compliance action due to customs or other requirements not being met.

#### **2.1.4 Safety & Security (S&S) Declarations**

All exports will require an S&S declaration from **1 January 2021**.

Jersey's approach to S&S is underpinned by the World Customs Organisation's (WCO) SAFE framework. It requires pre-departure information and risking of all consignments exiting the territory of the UK-CDs Customs Union. It protects the customs union against potential threats such as terrorism and the trade from illicit goods such as guns and drugs while facilitating the movement of legitimate trade.

Carriers have the legal responsibility to ensure JCIS is provided with S&S pre-departure information. The requirement for S&S information on export can be fulfilled via a combined customs and S&S export declaration. Where an export declaration is not submitted pre-departure, a standalone exit summary declaration may be needed.

The data required for an exit summary declaration includes consignor, consignee, a description of the goods, routing (country by country), location of goods and customs office of departure. Declarants are able to amend a S&S declaration after the initial submission if certain information (e.g. Ferry Company used, or time of departure) changes up until the point of customs clearance. However, it is important to note that the declaration must be submitted with the most accurate information available at the time of submission.

For accompanied goods, the haulier will be told if the goods need to be presented to JCIS, and then whether there is permission to progress onwards.

JCIS reserves the right to conduct checks for prohibited and restricted items at the port of departure.

**Transport Options** - The way the goods are transported impacts on how far in advance of leaving Jersey S&S information must be provided. S&S information must be submitted a specific number of hours in advance of the goods leaving a Jersey air/port. Articles 5 and 6 of the [Customs and Excise \(Safety and Security\) \(Export\) \(Jersey\) Order 2019](#) provide further information on time limits.

**Systems** – Submission of joint exit summary declarations and customs export declarations, or standalone exit summary declarations, are done on CAESAR.

#### **2.1.5 Export Facilitations**

##### **2.1.5(a) Tariffs (and Rules of Origin)**

The UK has agreed a comprehensive free trade agreement with the EU which means that Jersey businesses that export certain goods are able to benefit from tariff and quota free exports to the EU. Jersey is party to chapters of the FTA that relate to customs matters and the movement of goods. More details on the FTA can be found [here](#), including the full tariff schedule.

##### **Benefiting from Tariff-Free Exports**

In order to qualify for preferential tariff rates under the FTA, businesses must meet

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certain domestic content or processing requirements as stipulated [here](#). These are known as Rules of Origin (RoO). The Rules of Origin determine the nationality of a good and are negotiated as part of any FTA. They are intended to prevent tariff circumvention, whereby third countries can take advantage of differences in Most Favoured Nation tariffs to route their exports via one FTA partner to the other. Even though the importer generally pays the tariff, both the importer and exporter must have evidence that the goods meet the Rules of Origin.

If traders cannot prove that they meet the Rules of Origin for the product through the relevant paperwork, they cannot benefit from the preferential tariffs agreed with the EU. A comprehensive guide to proving the origin of goods has been produced and is available [here](#).

In general terms, you may claim the preferential tariff and prove the originating status of the goods using a statement on origin. A statement on origin is made out by an exporter of an originating product on the basis of information demonstrating that the product is originating. The statement should be made out on an invoice or on any other commercial document that describes the originating product in sufficient detail to enable its identification. The specific text of the statement is set out in the text of the FTA.

An alternative method for claiming the preferential tariff and proving originating status is using 'importer's knowledge'. Under this method the importer declares that based on evidence they have obtained they are satisfied that the goods meet the origin rules. This method does not require an exporter to make out a statement on origin.

### **Retrospective Claims**

If a claim for preference was not made at the time of import the FTA stipulates that businesses may make a retrospective claim where EU authorities will refund the difference between the MFN rate paid and the preferential rate. The period within which a claim can be made is 3 years after import. Details on retrospective claims can be found in the comprehensive guidance [here](#).

### **Exporting not using the FTA**

Where traders make a choice not to utilise the terms of the FTA, for example because they know they cannot meet the rules of origin requirements, there will be no need to prove the origin of the goods. These goods will be subject to the EU's external tariff and payment of tariffs and duties will be due as per the EU's import requirements. Details on the EU process for imports can be found in 'The Border with the EU' section below.

### **2.1.5(b) Transit**

The UK has successfully negotiated membership of the Common Transit Convention (CTC), which has been extended to Jersey. CTC is a facilitation that may provide benefits to traders by allowing some customs processes to be done away from the border. Traders will only have to make customs declarations and pay import duties when the goods arrive at their final destination. When exporting, traders will need to ensure they are familiar with the office of transit process for the customs territory they are entering after leaving Jersey. S&S security requirements will still need to be met.



**Starting Transit Movements** - Before a movement can start, an export declaration will need to be submitted as well as a transit declaration. Completing a transit declaration requires: the details of the planned journey for the goods, the guarantee reference number or details of the guarantee waiver and the local reference number. The Master Reference Number (MRN) from the export declaration and the S&S declaration will also need to be included.

**Locations** - The most efficient way to start transit movements is to become registered as an authorised consignor, which enables movements to start at an exporter's own approved premises. Details on how to register to use premises to start transit movements can be found [here](#). Alternatively, goods can be presented to the customs office of departure at Maritime House. Once customs, or the authorised consignor, is content with the export and transit declaration and have conducted relevant checks they will issue a Transit Accompanying Document (TAD). This must accompany goods throughout the movement.

**Requirements** - Traders exporting goods under transit need to provide a guarantee to cover any potential customs duties. Businesses using transit should apply to be authorised to use a Customs Comprehensive Guarantee (CCG) and once approved, obtain a guarantee from a bank or financial institution.

**Systems** - To lodge a transit declaration the exporter or their agent will need access to the [New Computerised Transit System \(NCTS\)](#).

### **2.1.5(c) Other Export Facilitations**

JCIS offer a range of customs authorisations and facilitations that make trading across borders quicker cheaper and easier for businesses. Exporters can make a single export declaration that effectively combines customs and S&S data. This must be made before the goods are exported and can be done through CAESAR.

Exporters can be authorised for simplified export declaration processes, which can allow them to make a simplified export declaration followed by a supplementary export declaration. If a simplified export declaration has been made and the goods are of low weight or value nothing further is required. In many cases, an exit summary declaration will still be required.

### **2.1.6 Non-Freight Exports**

**Travellers with commercial goods in accompanied baggage (Merchandise in Baggage)** - should make a customs export declaration prior to departure which can be made online through CAESAR.

**Post and Parcels** - The customs export declaration requirements currently in place for the movement of goods by post and parcel between Jersey and non-EU countries will extend to movements between Jersey and the EU after the end of the Transition Period.

- For postal consignments exported by Jersey Post - the use of CN22/CN23 customs forms will apply for standard (non-controlled) goods not exceeding

£900 in value. A full export declaration is required for goods valued in excess of £900 or controlled goods.

- For goods exported by parcel operators (other than Jersey Post) a customs declaration will need to be submitted to JCIS through CAESAR for goods over £900 in value or any controlled goods. A customs declaration is also required where the parcel operator is not authorised by JCIS to submit a simplified declaration for standard (non-controlled) goods not exceeding £900.
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## 2.2 Exporting: Additional Requirements

### 2.2.1 Overview

Certain goods may require additional processes or may be subject to restrictions. This should be identified before exporting the goods. These goods are highlighted below:

#### **(24.2.2) Goods covered by International Conventions / Commitments**

- Endangered Species of Wild Fauna and Flora (CITES)
- Rough diamonds (Kimberley)
- Temporary export of non-perishables (ATA Carnets)

#### **(24.2.3) Goods subject to Sanitary and Phytosanitary Controls**

- Animal products (Products of Animal Origin and Animal By-Products)
- Fish and fishery products
- High-Risk Food and Feed Not of Animal Origin (HRFNAO)
- Live animals and germinal products
- Equines
- Plants and plant products

#### **(24.2.4) Goods with Specific Customs Requirements**

- Excise goods

#### **(24.2.5) Other Goods including Strategic Exports**

- Bottled Water
- Drug Precursors
- Explosives Precursors
- Firearms
- Market Surveillance
- Veterinary Medicines
- Waste
- Medicines, Medical Isotopes, Clinical Trial Supplies, Controlled Drugs, Substances of Human Origin
- Strategic Export Controls

# The Border with the EU

## What do I need to know?

Jersey businesses trading with the EU must understand the requirements that will be placed upon their trading partners because of the UK leaving the EU. The relevant sections of the UK Border Operating Model provide guidance to assist with navigating these processes. Although not entirely relevant to circumstances here, it is nonetheless a very useful reference document, which explains how the EU will introduce customs controls at its borders.

### EU Export Requirements

I am a Jersey importer – what do I need to know about the supply chains for getting my goods out of the EU and imported into Jersey?

See page 174 of the [UK Border Operating Model](#)

### EU Import Requirements

I am a Jersey exporter – what do I need to know about the steps the EU importer needs to take?

See page 184 of the [UK Border Operating Model](#)

# ANNEX A

## Controlled Goods list

<b>Excise goods</b>	Including alcohol, hydrocarbon oils, tobacco, and biofuels
<b>Controlled drugs and Drug precursor chemicals</b>	Specific drugs under licence only
<b>Endangered species (CITES-listed endangered animals and plants or their products)</b>	Jersey will continue to comply with the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES). To import or export CITES-listed specimens of endangered animal or plant species, checks of CITES permits will be required at the border. At the end of the transition period, CITES specimens will only be able to enter and exit the UK via specific designated points of entry/exit.
<b>Marketing Standards- Fertilisers</b>	Ammonium Nitrate for critical safety checks (a detonation resistance certificate must be sent not later than five days before the anticipated date of arrival of the material into GBT as required by 2003 Ammonium Nitrate Materials (High Nitrogen Content) Regulations GB)
<b>Plants and Plant products entering via BCP</b>	The highest risk plants for planting, where the biosecurity risk necessitates checks at the border, at existing BCPs.
<b>Anti-personnel mines</b>	Under licence issued for the exclusive purpose of mine detection, clearance, and destruction training only
<b>Explosives</b>	Only those included in the list of classified and authorised explosives and under licence
<b>Firearms</b>	Under licence only, unless being exported as personal effects for hunting or sports shooting by a person authorised to possess the firearm
<b>Fireworks</b>	Storage of fireworks is controlled

<b>Military goods</b>	Under licence only
<b>Nuclear materials</b>	Under licence only, includes medical radioisotopes
<b>Offensive weapons</b>	Specific items under licence only
<b>Realistic imitation firearms</b>	Under licence issued for the exclusive purpose of historic events or as film props only
<b>Torture equipment</b>	Under licence issued for the exclusive purpose of public display in a museum in view of its historic interest only
<b>Ozone depleting substances and HFCs</b>	Imports and exports of ozone depleting substances (ODS) and hydrofluorocarbons (HFCs) are controlled under the Montreal Protocol (MP).
<b>Rough diamonds</b>	Only when accompanied by Kimberly Process certificate (additional UN requirement)
<b>Anti-Dumping Duty, Countervailing Duty and tariff sanction goods</b>	Including chemicals, plastics, rubber, paper, textiles, ceramics, glass, metals, electrical goods, vehicles, bicycles, some foods
<b>Steel Safeguards</b>	Tariff safeguards relating to the importation of steel and steel products
<b>Weapons of Mass Destruction (WMD) Related goods</b>	Goods subject to UK sanctions/ Specific goods subject to import licencing controls under UK sanctions e.g. Iran and North Korea

# GLOSSARY

<b>ABP</b>	Animal By-Products
<b>ATA Carnets</b>	Customs Convention on the International Transport of Goods under Cover of TIR Carnets
<b>Authorised Consignor / Consignee</b>	Authorised consignor/consignee status enables a trader to start/end movement of goods under transit at their own premises. To <a href="#">apply</a> for authorised consignor status requires a customs comprehensive guarantee. To apply for authorised consignee status requires an approved temporary storage facility.
<b>Carrier</b>	A carrier is considered in this document to be an individual or commercial company that is legally authorised to transport cargo from one place to another. This includes the movement of goods by different modes of transport (land, water, or air).
<b>CAESAR</b>	The Jersey Customs freight handling system and declaration platform.
<b>Customs Arrangement</b>	<a href="#">United Kingdom-Crown Dependencies Customs Union</a>
<b>CITES</b> <a href="#">Endangered Species (CITES) (Jersey) Law 2012</a>	Convention on the International Trade in Endangered Species of Wild Fauna and Flora
<b>Commodity Code</b>	Commodity codes classify goods for import and export. Knowing the correct commodity code for goods is required for filling in declarations and other paperwork. The <a href="#">Trade Tariff Tool</a> can be used to find commodity codes.
<b>Common Transit Convention (CTC)</b>	The CTC is used for moving goods between the EU member states, the

<p><a href="#"><u>Customs and Excise (Customs Transit Procedures) (Jersey) Order 2019</u></a></p>	<p>EFTA countries (Iceland, Norway, Liechtenstein, and Switzerland) as well as Turkey, Macedonia, and Serbia. Jersey is set to remain in the Common Transit Convention (CTC) after Brexit, ensuring simplified cross-border trade for UK businesses exporting their goods.</p>
<p><b>Core Export Process</b></p>	<p>The core export process refers to the minimum requirements for moving all goods from Jersey into the EU from July 2021 onwards, assuming an Australia style future relationship.</p>
<p><b>Core Import Process</b></p>	<p>The core import process refers to the minimum requirements for moving all goods into Jersey from the EU from July 2021 onwards, assuming an Australia style future relationship.</p>
<p><b>Customs Comprehensive Guarantee (CCG)</b></p>	<p>A Customs Comprehensive Guarantee is a type of guarantee required to be an authorised consignor/consignee for transit purposes or to operate certain customs procedures i.e. Temporary Storage or Storage. It is used to cover multiple customs debts arising from one or more customs procedures.</p>
<p><b>Customs intermediary</b></p>	<p>Most traders hire a person or business to deal with customs on their behalf. Options for intermediaries include freight forwarders, customs agents, brokers, or fast parcel operators.</p>
<p><b>Declarant</b></p>	<p>The declarant is the person with responsibility for the import. They must ensure the goods are legitimate, correctly valued and declared upon import.</p>
<p><b>Duty deferment</b></p>	<p>Duty deferment allows the payment of charges due to be deferred. This includes for import GST, customs duties, excise duties and some other charges.</p>

<b>EORI number</b>	An Economic Operators Registration and Identification number is required for all businesses moving goods into or out of the EU.
<b>Exporter</b>	The exporter is the business responsible for exporting goods from Jersey.
<b>FF</b>	Freight Forwarders
<b>FPO</b>	Fast Parcel Operator
<b>Haulier</b>	A haulier is considered in this document to be a person or company employed in the transport of goods or materials by road.
<b>HRFNAO</b>	High-Risk Food and Feed Not of Animal Origin
<b>Importer</b>	The importer is the business responsible for importing goods into the UK.
<b>INCO terms</b>	International Commercial Terms, published by the International Chamber of Commerce, are used to define the legal responsibilities on the buyer and seller in international transactions.
<b>MRN</b>	Movement Reference Number (transit)
<b>NCTS</b>	<a href="#">New Computerised Transit System</a>
<b>POAO</b>	Products of Animal Origin
<b>RoW</b>	Rest of World third country trading partners
<b>Safety &amp; Security (S&amp;S) Declarations</b>  <a href="#">Customs and Excise (Safety and Security) (Export) (Jersey) Order 2019</a>	Also known as an Entry Summary Declaration when importing into the Jersey and an Exit Summary Declaration when exporting to the EU. S&S declarations provide advanced data on consignments to customs authorities for risk analysis.



<b>SDP</b>	Simplified Declaration Procedure
<b>TAD</b>	Transit Accompanying Document
<b>The Border with the European Union</b>	<a href="#">UK Border Operating Model</a>
<b>Temporary Storage</b>	Temporary storage is when goods imported from outside the customs union are temporarily stored under customs control before they are placed under a special procedure, released to free circulation or exported outside the customs union.
<b>Trade Tariff Tool</b>	The Trade Tariff Tool can be used to look up commodity codes and duty rates. <a href="#">UK Global Tariff</a>
<b>TRQs</b>	Tariff Rate Quotas
<b>WCO</b>	World Customs Organisation