

Business Accounts

Guide to pre-declaring imports
from outside of the UK, Guernsey, Isle of Man





Welcome

Please find enclosed a user Guide which will assist your Business when creating and submitting a pre-arrival declaration for Third Country Imports.

Contents of the Guide

- Information required before you complete your pre-arrival declaration.
- Tariff and Classifications and why they are important.
- Classifying your goods for the first time and a link to Guidance on HMRC webpages.
- A scenario showing you how to find a commodity code and a link to the UK online Global Tariff.
- A scenario showing the search for a Boy's blazer and finding the commodity code to match the blazer.
- Identifying the Country of Origin and how the measure is applied.
- Understanding measures.
- Logging into your account on Caesar.
- How to create the declaration.
- The declaration process from start to finish.
- Where to find more information.



To complete your pre-arrival declaration, here is a list of the information you will require.

1. Date the goods will arrive in Jersey, or an estimated date of arrival.
2. Shipping route – are the goods in Transit through the UK, or another Third Country, or a Direct shipment from a Third Country (Post Brexit, the EU is now a Third Country).
3. The consignor of the goods (supplier details).
4. The consignee of the goods (you the importer).
5. Shipping agent (e.g. Condor / DPD / Jersey Post / Ferryspeed etc).
6. Suppliers pro-forma invoice, or completed invoice.
7. Terms of Trade, otherwise known as Incoterms that set the conditions of trade between the seller and buyer.
8. The Country of Origin of the goods, meaning where were they manufactured.
9. Tariff Code(s) also known as the (Commodity Code / Taric / Nomenclature / HS code)
10. Ensuring you have the **correct classification** for your goods.
11. Value, description and as much detail on the goods as possible.
12. Measures - Do the goods require a Licence, or Certificates of Origin to support the import.

Note:

Suppliers will normally add the **Tariff codes** and the **Country of Origin** to the invoice. If this information is available, it should be obtained from the supplier before you commence with the pre-arrival declaration.



What is Tariff and Classification, why is it important?

- All goods that are traded international must be identified by a number.
- This number is known as the Commodity Code. It is also known as the tariff classification of goods, or the tariff number because it is found in the UK Global Tariff, found via this link <https://www.gov.uk/trade-tariff>
- The commodity code is one of the most crucial pieces of data in a customs declaration. It is absolutely essential to get it right.
- Being able to precisely identify the goods helps customs to determine what rates of duty are applicable and whether any specific controls apply to the goods. For instance, customs need to treat plastic draining boards differently to plastic explosives.
- The commodity coding system is based on an internationally recognised system known as the Harmonized system, that is maintained by the World Customs Organisation.



Classifying your goods for the first time?

Each commodity code is made up of a number of different parts based on:

1. The type of product
2. The material used to make it
3. The production method

You must accurately describe your item, please use the search tool.

Guidance can be found at <https://www.gov.uk/guidance/finding-commodity-codes-for-imports-or-exports>

Ask HMRC for help classifying your goods

- How to ask for advice
- You must send one email for each of the goods you're asking advice on – we'll reject your request if you do not.
- Email the Tariff Classification Service: classification.enquiries@hmrc.gov.uk for non-legally binding advice on classifying your goods.
- HMRC aim to reply to your email within 5 working days. This could take longer if we have a high number of requests.

Rules of Origin



Rules of Origin is the criteria to determine the economic nationality (as opposed to the geographical nationality) of a given good.

Once **the origin of a good is established**, the correct rate of duty or tariff can be applied to that good when it crosses a border (customs union/customs territory).

To obtain preferential treatment, proof of origin is required and the direct transport rule also needs to be fulfilled.

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 enroute, the importer will **not obtain preferential treatment** for the goods when they arrive in the importing country, for example, 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". 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.



Some steps to get you started on finding the correct Tariff code for your goods

First go to <https://www.gov.uk/trade-tariff>



Search the UK Global Online Tariff

Enter the name of the goods or commodity code  

This tariff is for 6 April 2021 [Change date](#)

1. You will see the Search box, example above.
2. Enter the search term you want to use – but remember an item may not be listed by name, it may come under what it's used for, or what its made from.
3. The tool will suggest a section, or number of sections, divided into chapters.
4. The headings in each chapter describe a product, only select a sub-heading if your item is accurately described.
5. If your item is not accurately described, check further down the list – if none of the sub-headings match your item use the 'other' heading.

In the below example – we have searched for **Blazer** – Chapter 61



It shows further headers as listed below – we have selected **Men's or boys blazer 6103** – it then drills down to other headings, we select Jackets and blazers.....(continued next page).

Results matching 'blazer'



Articles of apparel and clothing accessories, knitted or crocheted

61 [] [] [] []

▶ [Notes](#)

[Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts \(other than swimwear\), knitted or crocheted](#)

61 03 [] [] []



[Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts \(other than swimwear\), knitted or crocheted](#)

61 04 [] [] []

[Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted](#)

61 07 [] [] []

[Open all headings](#) [Close all headings](#)

Level	Description	VAT	Third country duty	Supplementary unit	Commodity code
-	▶ Suits				61 03 10 [] []
-	▶ Ensembles				
-	▶ Jackets and blazers				
-	▶ Trousers, bib and brace overalls, breeches and shorts				



[Open all headings](#) [Close all headings](#)



We have selected 'blazer' made of cotton – therefore the commodity code is **6103320000** for **Import**

If we were **Exporting** this item, the commodity code would be **61033200**

This example shows the Third Country import duty is **12%** - however, if the **Blazer** was imported from **France** and **manufactured in France**, a preference rate of duty can be applied. As shown on next page.

Section XI: Textiles and textile articles

- Articles of apparel and clothing accessories, knitted or crocheted
 - Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted
 - Jackets and blazers
 - Of cotton

61				
61	03			
61	03	31	00	00
61	03	32	00	00

Overview **Import** Export



Import

The commodity code for importing is **6103320000**.

Goods are subject to **Value added tax (0.00 %)** or **Value added tax (20.00 %)**, [Please see related guidance as to when zero VAT applies.](#)

Importing from outside the UK is subject to a third country duty of **12.00 %** unless subject to other measures.

Import measures and restrictions for specific countries can be found under the [import](#) tab.



Export

The commodity code for exporting and intrastat reporting is **61033200**.

Export measures and restrictions for specific countries can be found under the [export](#) tab.



If you select **Import** and enter **France** as the Country of Origin (as the Blazer was made in France), the measures will flag up as shown on the next page.

Please note - if the **same Blazer** was shipped from France, but the Country of Origin was China, then **Third Country** should be selected. As shown on the next page.

Section XI: Textiles and textile articles

- └ [Articles of apparel and clothing accessories, knitted or crocheted](#)
- └ [Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts \(other than swimwear\), knitted or crocheted](#)
- └ Jackets and blazers
- └ Of cotton

61				
61	03			
61	03	31	00	00
61	03	32	00	00

[Overview](#) **Import**

Measures and restrictions for importing into the UK under the UKGT

UK Global Tariff imports from [Reset to all countries](#)



You will see from the list below it presents the Measures for France;

Third Country duty is **12%** - however, as there is a Trade Agreement with the EU – **EU produced / manufactured goods** can benefit from a preference rate of duty at 0.00%

Please also read the Footnotes, as this also contains information which may apply to your product.

Measures for France

Country	Measure	Value	Conditions that apply	Exclusions	Start date (End date)	Footnotes
▶ All countries (1011)	Value added tax	20.00 %			01/09/2019	03020
▶ All countries (1011)	Value added tax Additional code: VATZ VAT zero rate	0.00 %			01/09/2019	03026
▶ All countries (1011)	Third country duty	12.00 %			01/01/2021	
▶ All countries (1011)	Supplementary unit	p/st			01/01/2008	
▶ European Union (1013)	Tariff preference	0.00 %			01/01/2021	
▶ All countries (1011)	Suspension - goods for certain categories of ships, boats and other vessels and for drilling or production platforms	0.00 %	Conditions		01/01/2021	Footnotes
▶ All countries (1011)	Animal Health Certificate		Conditions		01/01/2021	PR003
▶ All countries (1011)	Import control on cat and dog fur		Conditions		01/01/2021	CD568

Footnotes

Code **Description**



What are Tariff Measures?

In the simplest terms, a measure allows the application of the customs tariff and legislation of goods imported and exported from a given country.

Fiscal Measures - Measures are applied to goods to regulate imports into the UK. These Tariffs can increase the overall cost of importing a certain good with the higher taxes levied by the government or reduce [or remove] the tax charges to allow domestic businesses access to goods at a cheaper rate allowing the economy to thrive.

Non Fiscal Measures - these are generally defined as policy measures rather than customs tariffs, to create trade barriers regulating import and export. These can take the form of import / export restrictions, sanctions and more.

Tariff Measures and Scenarios - There are multiple selectable options;

Please read the **measure and scenario conditions** carefully to make sure you are selecting the correct scenario. Additionally, please have the relevant documentation ready to upload to the declaration on Caesar, or email it to the Revenue and Goods control unit at rgc@gov.je including the declaration number.

Certificate of Origin – If goods are shipped directly, or they are in transit through a Third Country, if a preferential rate of duty is available to gain a reduced, or zero rate of duty, this should be selected and the relevant **Certificate of Origin** uploaded to the declaration, or sent to the rgc@gov.je

Any preference rates applied against the import will require Officers intervention, before it can be authorised and the declaration finalised.

Now you can create your a pre-arrival declaration - www.customs.gst.gov.je

Login to your registered business account on Caesar, as shown below.



Login

Enter login and password below

Login

Password

Remember me

[Create an account](#)

[Forgotten your password?](#)



When you successfully login to your CAESAR account, you will see a number of headings.

If you hover over these headings with your mouse pointer, you will see drop down menus appear.

Click on the **Import Declarations** – then select ‘**Create Declaration**’. (As shown below)

The screenshot shows the gov.je website header and navigation menu. The header is dark red with the gov.je logo and the text "Information and public services for the Island of Jersey" and "L'information et les services publyis pour l'île dé Jèrri". The navigation menu is also dark red and contains the following items: [Consignments](#), [Import Declarations](#), [Export Declarations](#), [Payments](#), [Refunds](#), and [My Info](#). A white arrow points to the [Create Declaration](#) link in the dropdown menu under [Import Declarations](#). The dropdown menu also includes [My Declarations](#), [My Draft Declarations](#), [My Active Declarations](#), [My Post TI Declarations](#), and [HMRC UK trade tariff website](#). Below the navigation menu, there is a section for "Add Consignments" with a text input field for "Enter CLC number".



Now select from the options below;

There are **two options** to select from – **Vehicle Declaration** and **Goods Declaration**

For this scenario we have selected **Create Goods Declaration**

Create Declaration

If you are declaring a vehicle which is being imported for the purpose of being registered onto J Plates, select **Vehicle Declaration**.

Create Vehicle Declaration

For all other goods select **Goods Declaration**.

Create Goods Declaration



Before **you proceed** with your **'pre-arrival declaration'**, please enter the intended **Arrival date** and the **Consignor** details (e.g. the Company sending the goods), from the drop down menu.



Accuracy with the information is paramount, as the Customs import system **'Caesar'** will search for the information based on what information you have entered, if all the information is correct your pre-arrival declaration will be matched to the shippers manifest entry before the goods arrive in the Island.

Create Declaration

<p>Importer (B6622) Creative Art</p> <p>Date 06/04/2021</p> <p>Notes <input type="text"/></p> <p>Expected Date of Arrival in Jersey <input type="text" value="30/04/2021"/> </p> <p>Consignor <input type="text"/></p> <p>Into bond <input type="text"/></p> <p>Number (none)</p> <p>Status Draft</p>	<p>Declaration Totals</p> <p>CIF £0.00</p> <p>CCT (none)</p> <p>Excise (none)</p> <p>Value for GST £0.00</p> <p>GST (none)</p> <p>Total £0.00</p>
<p>Relief <input type="text" value="None"/></p>	



Now create the **Declaration lines** on the screen. Please use the **tab key** and tab through each fields.

Leave the Tracking number empty – unless you have the tracking number.

Origin status – As the goods are from a Third Country – select from the drop down menu the Country of Origin

In this example – a the Blazer is made in FR – click on France and it will self populate France into the box.

Now **tab through** and select from the drop down menu for the **Description**, as shown on the next page.

Declaration Lines

Goods that have been produced within the Customs territory (including the UK and the Channel Islands Jersey that are "in free circulation".

Goods imported from outside of the Customs territory on which no duty has been paid and no import tax

When declaring goods that are "not in free circulation" you will need to enter a commodity code for you
You will need to click "Calculate duty" to enter additional information that may be required to apply mea

	Info	Tracking Number	Origin Customs Status	Description	Items
S			[FR] France Not in Free Circulation	<input type="text"/> ...	
				Commodity code: <input type="text"/>	



Now select from the following options by clicking on the relevant boxes, if the Business is importing **Alcohol, Tobacco, or Fuel** select the correct option and complete the fields.

If **None** of the above, then select '**Other goods**' – complete the fields and then tab through to the next box.

• When declaring other goods into bond you are declaring rather than no. of packages
• If you wish to claim relief of GST on Imports in the 'relief' field. Once you have selected be available for you to view. If you are applying to rgc@gov.je with a full explanation of the should not have to pay GST and include:
• If you wish to claim relief of Customs Duties there are no Directions available for this
• In all cases provide details in the notes field
• If you wish to bring this declaration to the Close button and follow the on screen instructions

territory (including the UK and the Channel Islands), or that
on which no duty has been paid and no import formalities
you will need to enter a commodity code for your goods based on the information that may be required to apply measures and

	Description	Items	
▼	[OF] Other goods	...	(no

Commodity code:
[]

CCF: Customs duties have not been calculated
GST: Value: £0.00, Rate: 5
Security:

Search Goods Result

OF | Search Browse

Goods

- [\[AL\] Alcohol](#)
- [\[TB\] Tobacco \(approved alcohol & tobacco importers\)](#)
- [\[FI\] Hydrocarbon fuel](#)
- [\[OF\] Other goods](#)





Once you select 'Other goods' – write what the goods are in the box below, and enter your commodity code, example as shown below for a Boy's Blazer.

Now **tab through** to **Items** and enter how many items, then tab through to the **Value** – remember to add the Freight Cost, as shown on the next page.

Declaration Lines

Goods that have been produced within the Customs territory (including the UK and the Channel Islands), or that have been imported into the UK with Customs duty paid, are "in free circulation" with Jersey that are "in free circulation".

Goods imported from outside of the Customs territory on which no duty has been paid and no import formalities have been complied with are "not in free circulation".

When declaring goods that are "not in free circulation" you will need to enter a commodity code for your goods below. You may use the online [UK Trade Tariff on gov.uk](https://www.gov.uk/guidance/uk-trade-tariff) to help you classify. You will need to click "Calculate duty" to enter additional information that may be required to apply measures and calculate Customs duty.

	Info	Tracking Number	Origin Customs Status	Description	Items	Value	Duty
S	C		[FR] France Not in Free Circulation	[OF] Other goods Boy's Blazer Commodity code: 6103320000	1		<input type="checkbox"/> Excise: Goods are not excisable CCT: Customs duties have not been calculated GST: Value: £0.00, Rate: 5 Security:

Line Freight Cost

LINE FREIGHT COST

Enclosed is 'Two examples' of the Line Freight Cost entered.

If the value of the Freight (shipping cost) is separate, this must be added to the declaration, if it is included in the value of the goods enter the word included.

Examples

1. The value is entered 1500.00 then Freight cost - **£120.00**

2. The value is entered 1500.00 then Freight cost '**type in**' - **included**

Description	Items	Value	
[OF] Other goods Boy's Blazer Commodity code: 6103320000	1	£1,500.00 (none)	Excise: Goods are not excisable

Value 1500.00
 Currency [GBP] Pound Sterling
 GBP Value **£1,500.00**
 Line Freight Cost **120.00** ×
 Freight currency [GBP] Pound Sterling
 Freight cost in GBP (none)



Description	Items	Value	
[OF] Other goods Boy's Blazer Commodity code: 6103320000	1	£1,500.00 Included	Excise: Goods are not excisable

Value 1500.00
 Currency [GBP] Pound Sterling
 GBP Value **£1,500.00**
 Line Freight Cost **Included** ×
 Freight currency [GBP] Pound Sterling
 Freight cost in GBP **Included**





Now **Tab through** and click on '**Calculate Duty**' – you will be presented with the **Measures**. (As shown on the next page)

There are two types of Measures – Fiscal Measures and Non Fiscal Measures

Therefore, please be aware that your goods may be liable to Customs duties and requires a Licence to import them, you will need to know what is required before the goods arrive in Jersey.

our goods below. You may use the online [UK Trade Tariff on gov.uk](https://www.gov.uk/uk-trade-tariff) to help you classify the goods.
measures and calculate Customs duty.

Value	Duty	Total	Notes
£1,500.00 Included	Excise: Goods are not excisable CCT: Customs duties have not been calculated GST: Value: £1,500.00, Rate: 5 Security:	(none) (none) Calculate duty ← £75.00 (none)	



You will see this screen with **3 of 3 Measure Scenarios**, enter the units, or weight as requested.

Now select the correct scenario – (as shown on the next page)

Please note - If goods have come from China and supplied by an EU supplier – then the Origin is China, not EU, therefore they would not be subject to EU preference and Third Country should be selected **as shown below**.

Only shipments which come Direct from the Country of Origin can claim preference rates of duty, if available.

Measurement units

Number of items (p/st)

Standard values

109 Supplementary unit (ERGA OMNES, 1011) p/st

Conditions for entry into free circulation

Ensure the conditions for entry into free circulation are met. You may be required to upload supporting documentation.

350 Animal Health Certificate (ERGA OMNES, 1011) Footnotes: PR003	Presentation of a certificate/licence/document • Importation of animal pathogens Licence under the Importation of Animal pathogens Order 1980 (IAPO)
745 Import control on cat and dog fur (ERGA OMNES, 1011) Footnotes: CD568	Presentation of a certificate/licence/document • Other than cats and dogs fur as mentioned by Regulation (EC) No 1523/2007 (OJ L 343)

Tariff measures

Select the most appropriate scenario for the goods import

Scenario 1 of 3

Measures	Conditions	Duty Expression	Duty
103 Third country duty (ERGA OMNES, 1011)	(none)	12%	£180.00

Select this scenario

Scenario 2 of 3



In this example we selected **Scenario 3 of 3** as shown below – Tariff Preference was applied, as EU origin.

Scenario 3 of 3

Measures	Conditions	Duty Expression	Duty
142 Tariff preference (European Union, 1013)	Certificate of origin	0%	£0.00



Select this scenario



If you have **more than one item to declare**, then click on the next line down and add another line, or by returning or enter on the key board.

Check your declaration is correct, then **save & submit** on completion.

Declaration Lines

Goods that have been produced within the Customs territory (including the UK and the Channel Islands), or that have been imported into the UK with Customs duty paid, are "in free circulation" within the Customs territory. Customs duty is not payable on goods imported into Jersey that are "in free circulation".

Goods imported from outside of the Customs territory on which no duty has been paid and no import formalities have been complied with are "not in free circulation".

When declaring goods that are "not in free circulation" you will need to enter a commodity code for your goods below. You may use the online UK Trade Tariff on gov.uk to help you classify the goods.

You will need to click "Calculate duty" to enter additional information that may be required to apply measures and calculate Customs duty.

Info	Tracking Number	Origin Customs Status	Description	Items	Value	Duty	Total	Notes
S C		[FR] France Not in Free Circulation	[OF] Other goods Boy's Blazer Commodity code: 6103320000	1	£1,500.00 Included	Excise: Goods are not excisable (none) CCT: Value: £1,500.00 GST: Value: £1,500.00, Rate: 5 Security: (none)	£0.00 £75.00	Calculate duty

Save Save & Close Save & Submit Close





Now verify by entering your password and confirm to complete the declaration.

Create Declaration

Number 20210406-1	Declaration Totals
Importer (B6622) Creative Art	CIF £1,500.00
Status Draft	CCT £0.00
Processed No	Excise £0.00
Authorised No	Value for GST £1,500.00
Pay in Monthly Statement No	GST £75.00
Type Pre-arrival Declaration	Total £0.00
Import details <i>(none)</i>	
Expected Date of Arrival in Jersey 30/04/2021	
Consignor Pierre Cardin France	
Notes <i>(none)</i>	

Declaration Lines

Info	Tracking Number	Origin Customs Status	Description	Items	Value	Freight cost	Duty	Total
	(none)	FR Not in Free Circulation	[OF] Other goods: Boy's Blazer Commodity code: 6103320000	1 Items	£1,500.00	Included	Excise: Goods are not excisable (none) CCT: Value: £1,500.00 £0.00 GST: Value: £1,500.00, Rate: 5 £75.00 Security: (none)	£75.00

I, Shirley Brossman, declare that the details entered here are accurate to the best of my knowledge. I understand it is an offence under Article 59 of the Customs & Excise (Jersey) Law 1999 to make an untrue declaration.

Verify using your password





When your declaration has been submitted, click back onto the '[declaration number](#)' (**shown below**) to upload the paperwork to support the declaration.

Any **EU imports** over £1,000 will require a **Certificate of Origin**, or a **Declaration of Origin** printed on the suppliers invoice to obtain the EU preferential rate of duty.

Edit Declaration

You may be required to upload supporting documentation:

- 9120 Importation of animal pathogens Licence under the Importation of Animal pathogens Order 1980 (IAPO)
- COO Certificate of origin
- Y922 Other than cats and dogs fur as mentioned by Regulation (EC) No 1523/2007 (OJ L 343)

This declaration ([20210406-1](#)) cannot be completed online due to the following reasons:

- Tariff measurement conditions should be reviewed by officer
- Proof of origin required

The information you have submitted has been saved. Contact Jersey Customs and Immigration Service on [+44 \(0\) 1534 448088](#) for more information and assistance if required.



To upload the pro-forma invoice, or information to support the Country of Origin, please click on **Uploaded Documents** and **add documents**, then browse and find your saved document. **(As shown below)**.

Your pre-arrival declaration can then be authorised by an Officer before the goods arrive in Jersey.

Caesar will automatically match your pre-arrival declaration to the shippers entry when the goods arrive in Jersey, as long as the information entered on your declaration is the same description and value.

Pre-arrival Declaration Details

Number **20210406-1**
Importer **(B6622) Creative Art**
Status **Pending Resolve - Officer Intervention Required - Environment Inspection Required**
Processed **No**
Authorised **No**
Pay in Monthly Statement **No**
Type **Pre-arrival Declaration**
Import details **(none)**
Expected Date of Arrival in Jersey **30/04/2021**
Consignor **Pierre Cardin France**
Notes **(none)**

Declaration Totals

Uploaded Documents

You will need to leave the 'Type' field blank where no appropriate document available.

Delete	Type	Title	Document
<input type="checkbox"/>			

- [Options](#)
- [Revert To Draft](#)
- [Print Declaration](#)
- [Match with consignment](#)
- [Add Comment](#)
- [Uploaded Documents](#)
- [Confirm Delivery](#)
- [Amend Delivery date](#)
- [Download Declaration PDF](#)
- [Email Declaration PDF](#)



Further information on imports to Jersey can be found at gov.je