

DIRECTIVE No. 20

TEMPORARY ADMISSION

Issued by the Agent of the Impôts on the 1 October 2021

1. Introduction

When goods are imported into or received in Jersey from a Third Country, they are liable to import charges at the point of importation. However, in the case of certain goods, which are imported temporarily, exemption or partial relief is available from these charges. Eligibility for Temporary Admission relief is based on the type of goods concerned and their use before they are re-exported. Conditions on ownership may also apply. Temporary Admission cannot be used to import goods to process or repair them.

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3. Definitions

“Agent of the Impôts” means Head of the Jersey Customs and Immigration Service.

“CAESAR” means the Customs and Excise System for Administering Revenue.

“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.

“Established in Jersey means”

- (a) in the case of an individual, where the individual is resident in Jersey, or
- (b) in all other cases, where the person,
 - a. has a registered office in Jersey, or
 - b. has a permanent place in Jersey from which the person carries out activities for which the person is constituted to perform.

“Equivalent goods” means “equivalent domestic goods”

“Domestic goods” is to goods as per Article 1(3) of the Customs and Excise (Customs Tariff and Import Duty) (Jersey) Order 2019.

“Equivalent domestic goods” means goods that are of the same, or substantially the same, description as the imported goods.

“JCIS” means Jersey Customs and Immigration Service

“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.

4. Legal Basis

Article 6(1A)(b) of the Customs Law provides for the Agent of the Impôts to implement the UK - CDs Customs Arrangement.

The “Arrangement” which is the arrangement entered into between Jersey and the United Kingdom covers all trade in goods that includes the elimination between its members of customs duty on imports and exports, and the adoption of the UK Global Tariff in their relations with third countries; and requires the members of the customs union to keep their Customs Law correspondent with that of the United Kingdom.

Paragraph 11 of the “Arrangement” states - subject to any variations in practice and procedure which may be agreed between the Competent Authorities of the United Kingdom and Jersey, Jersey’s Competent Authority will adopt practices and procedures for the management of operations relating to Jersey Customs Law correspondent with those in the United Kingdom.

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.

Article 15 of the Customs Law provides for goods which are under customs control may not be stored, manufactured, produced or otherwise processed except in premises approved by the Agent of the Impôts for that purpose.

Article 17 of the Customs Law provides that the Agents of Impôts may give directions, subject to conditions as he or she may impose, permitting the movement of goods which are under customs control.

5. Who can apply

You can apply if you are the person using the goods or you are arranging for the goods to be used on your behalf.

Using Temporary Admission in Jersey requires that you are not established in Jersey, except where the goods fall within a description given in a section of the temporary admission document that specifies that the goods may be declared by, or on behalf of, a person established in Jersey.

You must also:

- be financially solvent
- have a good history of compliance with customs requirements
- have (or be able to keep) appropriate records

You cannot apply if you are a:

- freight forwarder
- fast parcel operator
- customs agent

6. Authorisations

There are 4 types of authorisation

- full
- by declaration
- retrospective
- oral declaration

Full authorisation

The importer must be authorised to claim relief under the Temporary Admission procedure. The application for full authorisation must be made in Jersey via CAESAR. The application for authorisation must be made before importing any goods. This authorisation is intended for use by importers who wish to temporarily import multiple items that may come and go throughout the duration of the authorisation period. This avoids the need to continually re-apply for Temporary Admission relief.

Authorisation by declaration

Authorisation by declaration is when JCIS accept a declaration made to CAESAR requesting Temporary Admission relief. The declaration can be submitted on or prior to the arrival of the goods and is specific to those goods only.

You cannot use authorisation by declaration if:

- you're using simplified customs declarations
- you're using equivalence
- you're requesting retrospective or backdated authorisation
- the goods are subject to Anti-Dumping Duty measures, see [Here](#).

A security by bond or otherwise may be required at the discretion of JCIS.

Retrospective authorisation

In special situations, you can apply for authorisation after you have imported your goods. This is called a retrospective authorisation.

JCIS we will only authorise you if you have not been given a retrospective authorisation in the last 3 years.

You'll need to show JCIS records that prove that:

- the goods are eligible
- you have a business need
- you've followed the Temporary Admission procedure

You'll also need to send JCIS a:

- letter saying why you need this type of authorisation
- list of imports you want to include in the retrospective period

The maximum period for a retrospective authorisation is 12 months before the date you apply.

If you are asking to retrospectively renew an expired authorisation, a retrospective authorisation can be backdated to the date that the previous authorisation expired.

A security by bond or otherwise may be required at the discretion of JCIS.

Authorisation by oral declaration

When you arrive at the border in Jersey, you can make an oral declaration.

Eligible goods for oral declarations include:

- personal effects
- sports goods

If you are importing reusable packaging or containers, you can make an oral declaration.

A security by bond or otherwise may be required at the discretion of JCIS.

The list of goods applicable to oral declaration is set out under part B [Here](#).

7. Issue of full Authorisation

Your application for full Authorisation will be processed within 30 days from the date of acceptance of a fully completed application.

The Authorisation will be issued through CAESAR and specify conditions relating to the use of the Authorisation.

Conditions include:

- Goods approved
- Time period of temporary admission before good(s) re-exported
- Keeping detailed records

8. Period of Temporary Admission

The maximum period goods can remain in Jersey under temporary admission arrangements is 24 months from the date of acceptance of the relevant import declaration. However, shorter maximum periods apply in relation to certain goods, see [Here](#).

Goods should be re-exported/declared to free circulation when the use for which they were admitted to Temporary Admission has finished and not 24 months from the date of import.

Where goods are imported under an ATA Carnet the period of temporary admission must not, in any event, exceed the period of validity of the Carnet.

9. Extension of Period of Temporary Admission

In exceptional circumstances which make it necessary to use goods for a longer period to fulfil the purpose for which they were temporarily imported, a person may request an extension of the period of temporary admission originally authorised. All such requests should be made in writing by the holder of the authorisation to the Agent of the Impôts.

The person seeking the extension should provide full particulars of the circumstances together with any supporting documentation. Where the goods concerned have been imported on total relief from import charges, the Agent of the Impôts, if satisfied as to the circumstances, may grant an extension of the period.

10. Moving your goods within the same authorisation

This can be done by noting in your records the new location of the goods.

11. Moving your goods to another authorisation holder

If you want to move your goods to another Temporary Admission authorisation holder, this can be done by simply making a note in your records. This note should include details of when the goods moved and the name and authorisation number of the recipient. The receiver of the goods will need to make a declaration when they get the goods for your liability to be discharged.

12. Transfer of rights and obligations (TORO)

Under Temporary Admission, you can transfer your rights and obligations to another person who does not have to hold a Temporary Admission authorisation.

The rights and obligations of the Temporary Admission may be partially or fully transferred to another person who fulfils the conditions laid down for the procedure. The holder of the authorisation will have to make an application to the Agent of the Impôts.

The Agent of the Impôts will decide whether a TORO may take place or not. If transfer is permitted the Agent will specify the conditions under which such transfer is allowed.

Where goods are transferred under a TORO the authorisation holder remains the same, but the holder of the procedure has changed. The authorisation holder must complete the relevant part of the Temporary Admissions application form to transfer rights and obligations. The security must remain in place with the authorisation holder.

Other conditions of the procedure e.g., time limit, use to which the item is to be put, will transfer to the holder of the procedure.

13. Import duty relief on goods under Temporary Admission

The following goods declared for a temporary admission procedure are relieved from import duty subject to any conditions as specified. See [Here](#).

14. Temporary Admission with partial relief

If your goods do not appear on the list of eligible goods, or the use you want to put them to is not covered, you may still be able to get a reduction in your duty payment.

You will pay 3% of the full rate of duty per month if your goods are:

- intended for re-export from Jersey
- not going to be changed or altered, except for any routine maintenance that might be required
- not consumable goods
- not liable to import GST

You will need to provide a security by bond or otherwise for the duty when the goods are imported.

We will deduct duty payments from your security each month that the goods remain in Jersey. Any balance will be repaid when you dispose of the goods.

15. Security for Import Charges

A security by bond or otherwise will not be required for Temporary Admissions if the holder has an authorisation unless specified by the Agent of Impôts. For example, if the trader represents a payment risk. If security is required, the security should be sufficient to cover the total amount of the charges should the goods not be re-exported and remain in the Island.

16. Import Prohibitions and Restrictions

Unless otherwise stated in the instructions relating to any particular category of goods, all international and UK – CD's prohibitions and restrictions apply to goods imported under temporary admission arrangements. Any import licences required must be produced at importation.

17. Compliance with conditions and inspection measures

The authorisation holder is required to comply with the conditions of the procedure. They must declare the goods correctly and submit to such surveillance and inspection measures, as the Agent of the Impôts may consider necessary. Failure to do so may result in the authorisation being withdrawn.

18. Identification of goods and verification of use

An authorisation should not be granted in cases where it would not be possible to identify at re-exportation, the goods to be temporarily imported. However, where the Agent of the Impôts is satisfied that due to the nature/use of the goods the absence of identification is not likely to give rise to any abuse of the procedure this condition need not be insisted on.

Authorisations may be refused in cases where the applicant is not considered to be an eligible person to be granted such authorisation by reason of having previously made improper use of temporary admission arrangements or having been involved in customs offences.

Mark Cockerham
Agent of the Impôts
1st October 2021