

### **'APPROVED PREMISES OPERATOR'**

A Customs Approved Premises Operator is authorised to receive into or hold at specified premises, detained goods or goods otherwise under Customs control. In order to benefit from this status Approved Premises Operators must abide by the following **TERMS AND CONDITIONS**:

1. To abide by the terms of Agent's Directives No's 3 and 5.
2. To maintain account details on CAESAR at all times (e.g. change of premises or contact numbers, etc).
3. To designate specific premises and general security arrangements for the purpose of securing goods under Customs control.
4. To appoint someone to be responsible for those premises.
5. To remove or receive in a secure manner goods under Customs control from the care of any shipping line or airline.
6. To secure goods under Customs control within the Approved Premises in accordance with arrangements made with Customs.
7. Not to release any goods under customs control, held in Approved Premises, without specific authority from Customs or under the terms of a valid agreement existing with Customs.
8. To pay on demand all duties due on goods subject to Customs control which are found to have been released from Approved Premises without the proper authority, including any liability under the Goods and Services Tax Law.
9. To maintain proper records relating to goods under Customs control which must be made available to Jersey Customs, on request, for audit purposes.
10. To provide every reasonable assistance to Customs Officers requiring to examine or take samples of detained goods.
11. To notify Jersey Customs immediately in the event of any imported goods being found to be prohibited or restricted, or suspected to be so, and to deliver these goods to such a place as Customs may direct.
12. To notify Jersey Customs of any additions or cancellations to the list of third parties to whom Approved Premises facilities are contractually provided.
13. To acknowledge that the Agent of the Impôts can revoke or amend this Undertaking at any time.
14. To acknowledge that in the event of failure to abide by the terms of this Undertaking without reasonable excuse, the status of 'Approved Premises Operator' may be suspended or revoked as the Agent of the Impôts sees fit.
15. To acknowledge that, notwithstanding any other penalties that may be applicable under the Law or specified in this Undertaking, Article 15 (5) of the Customs & Excise (Jersey) Law 1999 entitled 'Approved Premises' states: 'Any person who fails to comply with any provision of this Article or any conditions imposed by the Agent of the Impôts under paragraph (2) shall be liable to a fine.'

16. To acknowledge that any person who fails to comply with any direction given or condition or restriction imposed by the Agent of the Impôts under Article 17 of the Law shall be liable to a fine under Article 17 (3) of the Law not exceeding level 2 on the standard scale.
17. To acknowledge that If the proprietor or consignee of any goods which are still under customs control takes possession of those goods, both the person releasing the goods and the proprietor or consignee shall be liable to a fine not exceeding level 2 on the standard scale and the goods shall be liable to forfeiture.
18. To acknowledge that under Article 65 of the Law the Agent of the Impôts may accept a sum by way of penalty, not exceeding three times the level of duty payable or the value of the goods, whichever is the greater, instead of referring a matter with a view to prosecution.