



Customs & Excise

A Division of the Guernsey Border Agency

Guernsey Electronic Manifest System (GEMS)

Import Declarations – Business Users

As from 1st January 2021, when goods are imported into the Bailiwick of Guernsey directly from a country other than the UK, Jersey or Isle of Man, or if the goods are classified as being 'in transit' through one of these countries and have not attained customs clearance in that jurisdiction, an electronic import declaration must be submitted via the Guernsey Electronic Manifest System (GEMS).

Upon leaving the European Union (EU), all products that are being imported directly from an EU country will now require an import declaration to be completed. This declaration will require all individual items in a consignment to be declared and a unique Commodity Code for each specific item provided. This declaration can be made either before or after the goods arrive into the Bailiwick. Currently, the standard option for most business users will be to complete the declaration after the item is manifested, using its specific Consignment Line Code (CLC) that is generated by GEMS. If a business desired to do so, creating a 'Voluntary Declaration' prior to the goods arrival will potentially clear those items immediately upon their arrival. However, this is dependent on all Customs conditions being successfully met; such as potentially providing licences, or either any duties being paid or 'deferred' by those business with a financial account with Guernsey Customs.

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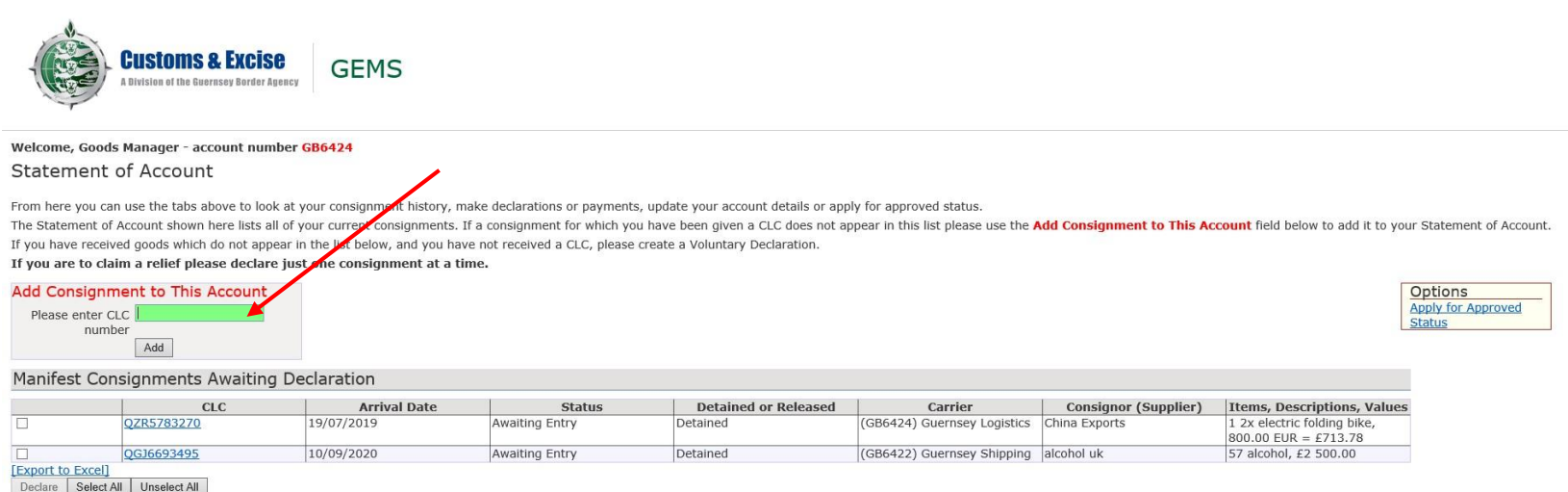
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Your GEMS Account

Firstly, open <http://gems.gov.gg/> and sign in to your account using your personal user log in and password.



If a consignment has already arrived in the Bailiwick and has been matched to your account, it will appear on your home screen. Should the goods have arrived and not be matched to your account, you can add these items to your account using the 'Add Consignment to this Account' option. However, you must first obtain the unique Consignment Line Code (CLC) from your shipper.



Welcome, Goods Manager - account number **GB6424**

Statement of Account

From here you can use the tabs above to look at your consignment history, make declarations or payments, update your account details or apply for approved status. The Statement of Account shown here lists all of your current consignments. If a consignment for which you have been given a CLC does not appear in this list please use the **Add Consignment to This Account** field below to add it to your Statement of Account. If you have received goods which do not appear in the list below, and you have not received a CLC, please create a Voluntary Declaration. **If you are to claim a relief please declare just one consignment at a time.**

Add Consignment to This Account

Please enter CLC number

Options
[Apply for Approved Status](#)

Manifest Consignments Awaiting Declaration

| | CLC | Arrival Date | Status | Detained or Released | Carrier | Consignor (Supplier) | Items, Descriptions, Values |
|--------------------------|----------------------------|--------------|----------------|----------------------|-----------------------------|----------------------|--|
| <input type="checkbox"/> | QZR5783270 | 19/07/2019 | Awaiting Entry | Detained | (GB6424) Guernsey Logistics | China Exports | 1 2x electric folding bike, 800.00 EUR = £713.78 |
| <input type="checkbox"/> | QG16693495 | 10/09/2020 | Awaiting Entry | Detained | (GB6422) Guernsey Shipping | alcohol uk | 57 alcohol, £2 500.00 |

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If your goods have not yet arrived, or if you wish to declare in advance, this can be done via a 'Voluntary Declaration.'

Declaring goods using a Consignment Line Code (CLC)

1. Select the relevant consignment that you wish to declare by clicking on the CLC.

- Anything blue and underlined is a hyperlink and you will be able to open or select this action.

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GEMS

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If you are to claim a relief please declare just one consignment at a time.

Add Consignment to This Account

Please enter CLC number

Options
[Apply for Approved Status](#)

Manifest Consignments Awaiting Declaration

| | CLC | Arrival Date | Status | Detained or Released | Carrier | Consignor (Supplier) | Items, Descriptions, Values |
|--------------------------|----------------------------|--------------|----------------|----------------------|-----------------------------|----------------------|--|
| <input type="checkbox"/> | QZR5783270 | 19/07/2019 | Awaiting Entry | Detained | (GB6424) Guernsey Logistics | China Exports | 1 2x electric folding bike, 800.00 EUR = £713.78 |
| <input type="checkbox"/> | QGJ6693495 | 10/09/2020 | Awaiting Entry | Detained | (GB6422) Guernsey Shipping | alcohol uk | 57 alcohol, £2 500.00 |

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2. Firstly, check that this is the correct consignment that you wish to declare, and if it is, select 'Declare' in the options box to begin your declaration.

Consignment Details

Consignment 6926880B

Manifest [2019-GB6424-10003](#)

Manifest Supplier (GB6424) Guernsey Logistics

Groupage Recipient (GB6424) Guernsey Logistics

Route (S00) Portland to St Peter Port

- To declare this consignment please click the **Declare** link under Options, simple steps will guide you through the declaration process.
- If you wish to declare this consignment later and want to add others to your Statement of Account simply return to the Add Consignment to This Account tab.
- To flag for officer intervention please select **Add Comment** under Options

Options
[Declare](#)
[Uploaded Documents](#)
[Change Premises](#)
[Operator](#)
[Open As Clearance Agent](#)
[Add Comment](#)

Declaring goods using a Consignment Line Code (CLC)

3. Once opened you can begin declaring your goods. Clicking on any specific line will open that entire line for editing. We can see below image that there is a CLC and a description of goods, this has come from the shippers manifest. The red 'x' is to delete and the note pad and pencil is to open the line to edit.

| | Info | CLC | Origin Customs Status | Description | Units Items | Value | Freight cost | Duty | Total |
|---|------|----------------------------|-----------------------------------|-------------|-------------|--------|--------------|--|--------|
|  | | QGJ6693495 | GB In Free Circulation | alcohol | 57 Units | (none) | (none) | Excise: CCT: Security: £0.00 £0.00 (none) | £0.00 |
|  | | (none) | (none) Not In Free Circulation | (none) | | (none) | £0.00 | Excise: Goods category not selected CCT: Goods category not selected Security: (none) (none) (none) | £0.00 |
|  | | (none) | (none) | | | (none) | (none) | Excise: CCT: Security: (none) (none) (none) | (none) |

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[Add Consignment](#)



[Save](#) [Save & Close](#) [Save & Submit](#) [Close](#)

4. The top line of a CLC declaration must be opened in order to add the freight charge for the entire consignment. Once opened, select 'Change' to open the freight declaration box. This should either be a monetary value, or 'inclusive'.

Declaration Lines

Goods that have been produced within the Customs territory (including the UK and the Channel Islands), is not payable on goods imported into Guernsey that are "in free circulation".
 Goods imported from outside of the Customs territory on which no duty has been paid and no import form

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

| | Info | CLC | Origin Customs Status | Description | Units Items | Value | Freight |
|---|---|------------------------|---------------------------|-------------|--------------|--------|---------|
|  |  | QGJ6693495 | GB In Free Circulation | alcohol | 57 (none) | (none) | (none) |
| | | Change | | | | | |

CLC [\[QGJ6693495\] 57 alco](#)

Freight Cost

Freight Cost [\[GBP\] Pound Sterling](#)

Currency

Freight Cost in GBP (none)

Description alcohol

Number Of Items (none)

Country Of Origin GB

[Ok](#) [Cancel](#)

Declaring goods using a Consignment Line Code (CLC)

5. Select the edit icon, or click on the desired line to begin your declaration. The first box is for you to declare the country of origin of the goods.

- Clicking on the blue arrow will open the country list, you can scrawl down the list to the desired country, or either type the two letter country code or the full name of the country to make the selection quicker.

| | Info | CLC | Origin Customs Status | Description | Units Items | Value | Freight cost | Duty | Total | Original Consignee |
|--|------|------------|--|----------------|--------------------------|--------|--------------|---|--------------|---------------------------------------|
| | | RCX5617737 | FR Not in Free Circulation | French Produce | 3 Units 3 Items | (none) | (none) | Excise: £0.00 CCT: £0.00 Security: (none) | £0.00 | French Poduce Vale Lane GY4 5TG |
| | | (none) | <div> </div> | | | (none) | | Excise: Goods category not selected Calculate duty CCT: Goods category not selected Security: | (none) £0.00 | French Poduce Vale Lane |
| | | (none) | AA AA (user-assigned) AD Andorra AE UAE AF Afghanistan AG Antigua and Barbuda AI Anguilla AK Sark AL Albania AM Armenia AN Netherlands Antilles | | | | | Excise: (none) CCT: (none) Security: (none) | (none) | |

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Declaring goods using a Consignment Line Code (CLC)

6. The next section is the goods classification field for GEMS. Selecting the blue box with several dots in it will open up the selection box.

This is where you select an appropriate description for either 'alcohol', 'tobacco', 'hydrocarbon fuel' or 'other.'

- When either of the first three options are selected GEMS will ask for further clarification of the goods, as can be seen below, and this is so that GEMS can apply the correct duty amount to your consignment.
- 'Other Goods' should be selected for all other goods that are not alcohol, tobacco, or fuel.

• If you wish to bring this declaration to the attention of an Officer, please click the Save & Close button and follow the instructions.

Declaration Lines

Goods that have been produced within the Customs territory (including the UK and the Channel Islands) are "in free circulation" within the Customs territory. Customs duty is not payable on goods imported into Guernsey that are "in free circulation". Goods imported from outside of the Customs territory on which no duty has been paid and no import duty has been paid are "not in free circulation".

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

| Info | CLC | Origin Customs Status | Description | Units Items | Value | Freight |
|------|------------|--|-----------------|--------------------|--------|---------|
| | RCX5617737 | FR Not in Free Circulation | French Produce | 3 Units 3 Items | (none) | (none) |
| | (none) | [FR] France Not in Free Circulation | | | (none) | |
| | (none) | (none) | Commodity Code: | | (none) | (none) |

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[Save](#) [Save & Close](#) [Save & Submit](#) [Close](#)

Search Goods Result

[Search](#) [Browse](#)

[Goods](#)

- [\[AL\] Alcohol](#)
 - [\[ALBB\] Beer](#)
 - [\[ALCP\] Cider or Perry](#)
 - [\[ALSP\] Spirits](#)
 - [\[ALWM\] Wines or Made Wines](#)
 - [\[ALWMLW\] Table Wine \(Exceeding 5.5% abv but not exceeding 15.0% abv\)](#)
 - [\[ALWMSW\] Sparkling Wine \(Exceeding 5.5% abv but not exceeding 15.0% abv\)](#)
 - [\[ALWMCW\] Heavy Wine \(eg port, exceeding 15.0% abv but not exceeding 22.0% abv\)](#)
 - [\[ALWMLA\] Low Alcohol Wine \(Exceeding 1.2% abv but not exceeding 5.5% abv\)](#)
 - [\[ALWMB3\] Table wine not in free circulation \(Exceeding 5.5% abv but not exceeding 13.0% abv\)](#)
 - [\[ALWMB5\] Table wine not in free circulation \(Exceeding 13% abv but not exceeding 15.0% abv\)](#)
- [\[UT\] Tobacco](#)
- [\[FI\] Hydrocarbon Fuel](#)
- [\[OF\] Other Goods](#)

are "in free circulation" within the Customs territory. Customs duty is not payable on goods imported into Guernsey that are "in free circulation". Goods imported from outside of the Customs territory on which no duty has been paid and no import duty has been paid are "not in free circulation".

[gov.uk](#) to help you classify the goods.

| | Total | Original Consignee | Notes |
|----------------------------|--------|--|-------|
| £0.00 £0.00 (none) | £0.00 | French Produce Vale Lane GY4 5TG | |
| (none) £0.00 (none) | | French Produce Vale Lane | |
| (none) (none) (none) | (none) | | |

Declaring goods using a Consignment Line Code (CLC)

7. Underneath the goods classification field is the description box. This is where you should state, preferably in detail, the nature of the goods that you have imported.

- Examples of suitable descriptions are; electric folding bicycle, aquarium accessories, men's cotton t-shirt, wireless headphones.
- Examples of non-suitable descriptions are; goods, electronics, bike, clothes, merchandise.

| | Info | CLC | Origin Customs Status | Description | Units Items | Value | Freight cost | Duty | Total | Original Consignee |
|--|------|----------------------------|--|---------------------|--------------------|--------|--------------|--|--------|---------------------------------------|
| | | RCX5617737 | FR Not in Free Circulation | French Produce | 3 Units 3 Items | (none) | (none) | Excise: £0.00 CCT: £0.00 Security: (none) | £0.00 | French Poduce Vale Lane GY4 5TG |
| | | (none) | [FR] France Not in Free Circulation | [ALWMLW] Table Wine | | (none) | | Excise: Rate: 2.51 (none) <input type="button" value="Calculate duty"/> CCT: Tariff measures are not valid (none) Security: (none) | £0.00 | French Poduce Vale Lane |
| | | (none) | (none) | | | (none) | (none) | Excise: (none) CCT: (none) Security: (none) | (none) | |

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Declaring goods using a Consignment Line Code (CLC)

8. The Customs Procedure Code (CPC) is a specific code that relates to how the goods are to be used once imported into the Customs Territory.

- The most likely code for the majority of people to use is 4300003, as this is for goods that are being cleared into the Customs Territory and to be used within the Customs Territory.
- If a business believes they should or desires to use another CPC, they can contact Customs at customsandexcise@gcis.gov.gg or 01481 741450 to discuss in further detail.

| Info | CLC | Origin Customs Status | Description | Units Items | Value | Freight cost | Duty | Total | Original Consignee | Notes |
|------|----------------------------|--|---|--------------------------|--------|--------------|---|--------------------------|--------------------|--|
| | RCX5617737 | FR Not in Free Circulation | French Produce | 3 Units 3 Items | (none) | (none) | Excise: CCT: Security: | £0.00 £0.00 (none) | £0.00 | French Produce Vale Lane GY4 5TG |
| | (none) | [FR] France Not in Free Circulation | [ALWMLW] Table Wine | | (none) | | Excise: Rate: 2.51 Calculate duty | (none) £0.00 | £0.00 | French Produce Vale Lane |
| | | | CPC: | | | | CCT: Tariff measures are not valid Security: | (none) (none) | | |
| | (none) | (none) | 4000000 Home Use entry for goods not in free circulation. | | | | | (none) | (none) | |
| | | | 4000023 Shipwork End Use goods. | | | | | (none) | | |
| | | | 4000024 End Use goods other than Shipwork. | | | | | (none) | | |
| | | | 4051000 Diversion to Home Use for goods originally entered for Inward Processing. | | | | | (none) | | |
| | | | 4071000 Diversion to Home Use from Warehousing. | | | | | | | |
| | | | 4300003 Home Use entry for goods in free circulation. | | | | | | | |
| | | | 4300010 Community goods entered for End Use. | | | | | | | |
| | | | 5100000 Goods entered for Inward Processing Relief. | | | | | | | |
| | | | 5300000 Goods entered for Temporary Importation and to be re-exported. | | | | | | | |
| | | | 7100000 Warehousing of community goods. | | | | | | | |

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Declaring goods using a Consignment Line Code (CLC)

9. A Commodity Code is a specific number for a unique commodity. These types of number are very specific and a minor change to the type of item may result in a different code.

- The link to the <https://www.gov.uk/trade-tariff> can be found above the declaration.
- Commodity codes change depending on the goods; eg. A men's suit made of wool would come under code 6203110000 whereas if it was made of synthetic fibres it would be 6203120000. An electric bicycle would classify as 8711601000 whereas a no motorised bicycle is (depending on origin or preference documents) 8712003090.
- If you are in doubt if you have selected the correct commodity code, the UK tariff classification can be contacted at classification.enquiries@hmrc.gov.uk

is not payable on goods imported into the Customs territory, originating in the Customs territory, or imported from outside the Customs territory, but which are not subject to any duty, and are not subject to any other measures of the Customs territory. 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/trade-tariff) 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 | CLC | Origin Customs Status | Description | Units Items | Value | Freight cost | Duty | Total | Original Cons |
|------|----------------------------|--|--------------------------|--------------------------|--------|--------------|---|----------------------------|--|
| | RCX5617737 | FR Not in Free Circulation | French Produce | 3 Units 3 Items | (none) | (none) | Excise: CCT: Security: | £0.00 £0.00 (none) | £0.00 French Poduce Vale Lane GY4 5TG |
| | (none) | [FR] France Not in Free Circulation | [ALWMLW] Table Wine i... | | (none) | | Excise: Rate: 2.51 Calculate duty CCT: Tariff measures are not valid Security: | (none) £0.00 (none) | French Poduce Vale Lane |
| | (none) | (none) | Commodity Code: | | (none) | (none) | Excise: CCT: Security: | (none) (none) (none) | (none) |

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Declaring goods using a Consignment Line Code (CLC)

10. The number of Units / Items should relate to the exact number of packages.

- However, the overall unit number, on the top line, is carried over from the manifest data from your shipper.
- This may be the number of pallets of goods and may not be specific.
- In the example below, this may indicate three pallets of wine and not three cases. You should make your declaration specific.
- Eg. 21 cases of wine, 10 boxes of clothing, 1 package of sporting supplements.

| | Info | CLC | Origin Customs Status | Description | Units Items | Value | Freight cost | Duty | Total | Original Consignee | |
|--|------|----------------------------|--|---|--------------------------|--------|--------------|---|----------------------------|--------------------|---------------------------------------|
| | | RCX5617737 | FR Not in Free Circulation | French Produce | 3 Units 3 Items | (none) | (none) | Excise: CCT: Security: | £0.00 £0.00 (none) | £0.00 | French Poduce Vale Lane GY4 5TG |
| | | (none) | [FR] France Not in Free Circulation | [ALWMLW] Table Wine wine CPC: goods in free circulation. | | (none) | | Excise: Rate: 2.51 Calculate duty CCT: Tariff measures are not valid Security: | (none) (none) (none) | £0.00 | French Poduce Vale Lane |
| | | (none) | (none) | Commodity Code: 2204218090 | | (none) | (none) | Excise: CCT: Security: | (none) (none) (none) | (none) | |

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[Close](#)

Declaring goods using a Consignment Line Code (CLC)

11. The value section relates to the specific value of that commodity, and can be declared in which ever currency the invoice is stated.

- If your invoice states that the items cost was £250 you can simply add in the 250 to the value and leave the currency as GBP. ➤ If your invoice states that the items cost was 395 Euro, 395 can be added to the value and the currency changed to EUR.
- GEMS will automatically calculate the exchange rate according to the date of arrival of the goods, and according to the listed monthly exchange rates on <https://www.gov.uk/government/publications/hmrc-exchange-rates-for-2020-monthly>

| | Info | CLC | Origin Customs Status | Description | Units Items | Value | Freight cost | Duty | Total | Original Consignee | |
|--|------|----------------------------|--|-------------------------------|--------------------|--------|--------------|--|--------------------------|--------------------|--|
| | | RCX5617737 | FR Not in Free Circulation | French Produce | 3 Units 3 Items | (none) | (none) | Excise: CCT: Security: | £0.00 £0.00 (none) | £0.00 | French Produce Vale Lane GY4 5TG |
| | | (none) | [FR] France Not in Free Circulation | [ALWMLW] Table Wine | 3 | (none) | | Excise: No. of cases: 3, Rate: 2.51 | (none) | £0.00 | French Produce Vale Lane |
| | | | | Commodity Code: 2204218090 | | (none) | | Value Currency [GBP] Pound Sterling GBP Value (none) | (none) (none) | (none) | |
| | | | | | | | | CCT: Security: | (none) (none) | (none) | |

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[Close](#)

Declaring goods using a Consignment Line Code (CLC)

12. The Calculate Duty section is relevant to the specific GEMS Goods Classification that was previously selected.

- As shown below, the Table Wine selection will ask for additional data regarding the number of bottles per case and the bottle size, in order to be able to calculate the number of litres that are being imported.
- Fuel will also calculate by the number of litres importer, while tobacco will ask for the weight of tobacco in kilograms.
- Goods classified as 'Other Goods' will use the commodity code to apply a percentage charge to the combined value of the goods and the correct proportion of the freight cost.

| | Info | CLC | Origin Customs Status | Description | Units Items | Value | Freight cost | Duty | Total | Original Consignee | No |
|--|------|----------------------------|--|---|--------------------|---------|--------------|--|----------------------------|--------------------|--|
| | | RCX5617737 | FR Not in Free Circulation | French Produce | 3 Units 3 Items | (none) | (none) | Excise: CCT: Security: | £0.00 £0.00 (none) | £0.00 | French Produce Vale Lane GY4 5TG |
| | | (none) | [FR] France Not in Free Circulation | [ALWMLW] Table Wine wine CPC: goods in free circulation. | 3 | £250.00 | | Excise: No. of cases: 3, Rate: 2.51 Calculate duty CCT: Tariff measures are not valid Security: | (none) (none) (none) | £0.00 | French Produce |
| | | (none) | (none) | Commodity Code: 2204218090 | | (none) | (none) | Excise: CCT: Security: | (none) (none) (none) | | |

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[Close](#)

No. of bottles per case

Bottle size in litres

Duty Rate **2.51**

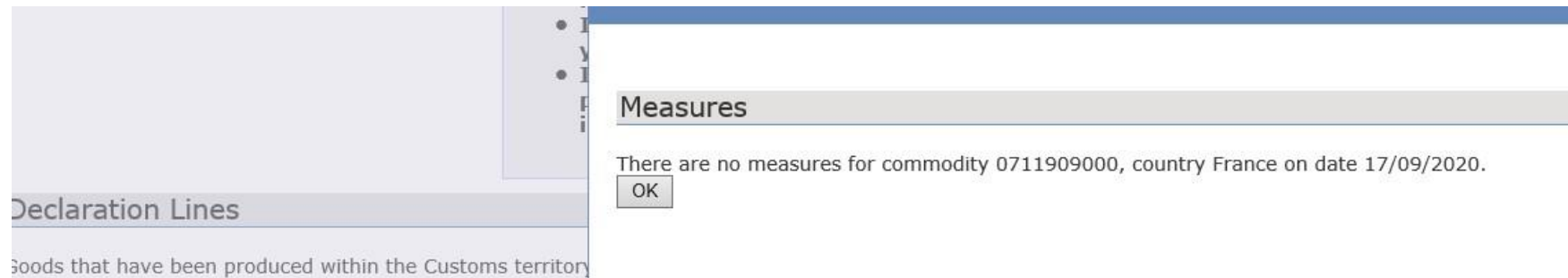
Excise Duty (none)

Declaring goods using a Consignment Line Code (CLC)

13. Each different commodity that you declare may require certain Additional Measures to be selected.

- The first scenario below has no measures on this commodity. However, some may have additional clauses in this type of screen.

Eg. A request for a health licence to be presented, or stating that the goods require a specific import permit . . .



Declaring goods using a Consignment Line Code (CLC)

. . . Other items may require Additional Codes in order to correctly calculate any import duty that may be due.

- In this circumstance below, the specific bike manufacture is requested because some manufactures have preferential rates due to providing a better manufacturing quality.
- Select the correct consignor and choose Continue.

The screenshot displays a customs declaration system interface. A pop-up window titled 'Additional codes' is open, prompting the user to 'Select the most relevant code for your import from the list below'. The list includes several options with checkboxes:
- ☐ B772 Zhejiang Baoguilai Vehicle Co. Ltd.
- ☐ B773 Oyama Bicycles (Taicang) Co. Ltd.
- ☐ B774 Ideal (Dongguan) Bike Co., Ltd.
- ☐ B999 Other
- ☐ C329 Giant (China) Co. Ltd.
- ☐ C453 Universal Cycle Corporation (Guang Zhou)
A red arrow points to the 'Continue' button at the bottom of the pop-up.
In the background, the main form shows a 'Declaration Lines' section with a table. The table has columns for 'Info', 'Origin Customs Status', and 'Description'. The first row shows 'S' in the Info column, '[CN] China' in the Origin Customs Status column, and 'bicycle' in the Description column. Below the table, there are fields for 'CPC: [4300003] Home Use entr', 'Commodity Code: 8712007099', and a 'Calculate duty' button. At the bottom, there are 'Save', 'Save & Close', and 'Save & Submit' buttons. The status at the bottom right indicates 'CCT: Customs duties have not been calculated' and 'Security: (none)'.

| Info | Origin Customs Status | Description |
|------|-----------------------|-------------|
| S | [CN] China | bicycle |

When declaring goods that are "not in free circulation" you will need to click "Calculate duty" to enter additional information.

Save Save & Close Save & Submit

CCT: Customs duties have not been calculated Security: (none)

Declaring goods using a Consignment Line Code (CLC)

. . . Some commodities may require the exact number of supplementary units to be added

- In the example below, the exact number of bicycles in this shipment is declared as 30.
- Also in this circumstance, there is only one Scenario that is available.

Date: 08/10/2020
Notes:
Date of Arrival in Guernsey: 08/10/2020
Number: (none)
Status: Draft
Relief: None

Declaration Lines

Goods that have been produced within the Customs territory is not payable on goods imported into Guernsey that are "in Goods imported from outside of the Customs territory on wh

When declaring goods that are "not in free circulation" you v You will need to click "Calculate duty" to enter additional inf

| Info | Origin Customs Status | Description |
|------|---------------------------------------|---|
| S C | [CN] China Not in Free Circulation | [OF] Other Goods bicycle CPC: [4300003] Home Use entr Commodity Code: 8712007099 |

Save Save & Close Save & Submit

Measurement units

Number of items (p/st) 30 x

Standard values

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

Tariff measures

Select the most appropriate scenario for the goods import

Scenario 1

| Measures | Conditions | Duty Expression | Duty |
|---|-----------------------|-----------------|-----------|
| 103 Third country duty (ERGA OMNES, 1011) | (none) | 15% | £1 308.74 |
| 552 Definitive anti-dumping duty (China, CN) Additional code: C329 Footnotes: TM882 | Certificate of origin | (nothing) | £0.00 |

Select this scenario

Back

Calculate duty

CCT: Customs duties have not been calculated (none)
Security: (none)

Declaring goods using a Consignment Line Code (CLC)

- In this second situation, there are two scenarios available for selection.
- You must select the most accurate and relevant scenario for your goods.
- Customs Officers will check declaration, and the selected Scenarios against the invoice/s that have been provided for the goods.

Declaration Lines

Goods that have been produced within the Customs territory is not payable on goods imported into Guernsey that are "in Goods imported from outside of the Customs territory on which"

When declaring goods that are "not in free circulation" you will need to click "Calculate duty" to enter additional information.

| | Info | CLC | Origin Customs Status | Description |
|--|--------|----------------------------|--|---------------------------|
| | | QZR5783270 | CN Not in Free Circulation | 2x electric fold |
| | (none) | [CN] Chin | [OF] Other Goods Not in Free Circulation | electric bike |
| | | | CPC: | goods not in free c |
| | | (none) | (none) | Commodity Code 8711601000 |

Tariff measures

Select the most appropriate scenario for the goods import

Scenario 1 of 2

| Measures | Conditions | Duty Expression | Duty |
|---|--|-----------------|---------|
| 103 Third country duty (ERGA OMNES, 1011) | (none) | 6% | £51.00 |
| 552 Definitive anti-dumping duty (China, CN) Additional code: C383 Footnotes: CD828 | Presentation of an anti-dumping/countervailing document - D008 Invoice with a signed declaration Certificate of origin | 20.7% | £175.95 |
| 554 Definitive countervailing duty (China, CN) Additional code: C383 Footnotes: CD828 | Presentation of an anti-dumping/countervailing document - D008 Invoice with a signed declaration Certificate of origin | 3.9% | £33.15 |

Select this scenario

Scenario 2 of 2

| Measures | Conditions | Duty Expression | Duty |
|---|--|-----------------|---------|
| 103 Third country duty (ERGA OMNES, 1011) | (none) | 6% | £51.00 |
| 552 Definitive anti-dumping duty (China, CN) Additional code: C383 Footnotes: CD828 | Presentation of an anti-dumping/countervailing document - no document provided Certificate of origin | 62.1% | £527.85 |
| 554 Definitive countervailing duty (China, CN) Additional code: C383 Footnotes: CD828 | Presentation of an anti-dumping/countervailing document - no document provided Certificate of origin | 17.2% | £146.20 |

Select this scenario

Customs territory. Customs duty

Is.

| Total | Notes |
|--------|-------|
| £0.00 | |
| £0.00 | |
| £0.00 | |
| £0.00 | |
| (none) | |
| (none) | |
| (none) | |
| (none) | |

Declaring goods using a Consignment Line Code (CLC)

.....Tariff Preference measure

The UK has agreed a trade deal with the EU. From 1 January, goods that originate in the EU or UK*, may be eligible for preferential rates of duty when imported into the respective countries and released to free circulation. This means they'll be free of Customs Duty. *References to UK includes goods that originate in the Bailiwick of Guernsey. In order for goods to be eligible for preferential rates they must meet certain **Rules of origin**. In cases where the rules of origin are not met, or cannot be proven, Customs Duty may still be liable.

Further information on how to claim preferential rates of duty on goods covered in the UK's deal with the EU can be found here -

<https://gov.gg/preferentialrates>

To claim preferential rates of duty, your product **must originate** in the EU – please note that you may be asked to provide evidence of this to Customs. Claims for the preferential rate of duty can be made by clicking on the appropriate tariff measure when you submit your import declaration.

Declaring goods using a Consignment Line Code (CLC)

If the commodity code that you have entered is subject to a Tariff Preference Measure you will get a scenario like the screen shot below.

Measurement units

Number of items (p/st)

Standard values

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

Tariff measures

Select the most appropriate scenario for the goods import

Scenario 1 of 2

| Measures | Conditions | Duty Expression | Duty |
|---|------------|-----------------|--------|
| 103 Third country duty (ERGA OMNES, 1011) | (none) | 6% | £90.00 |

Select this scenario

Scenario 2 of 2

→

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

Select this scenario

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

If the goods conform to Rules of Origin as outlined in the guidance, then the declarant selects the 2nd scenario. If the Rules of Origin are not met then the declarant would pick the 1st scenario

Declaring goods using a Consignment Line Code (CLC)

14. Should you import more than one commodity, the next line can be added by using the plus arrow in the empty line beneath the one you have just completed.

| | Info | CLC | Origin Customs Status | Description | Units Items | Value | Freight cost | Duty | Total | Original Consignee | |
|--|------|----------------------------|-------------------------------|--|--------------------|---------|--------------|--|----------------------------|--------------------|---------------------------------------|
| | | RCX5617737 | FR Not in Free Circulation | French Produce | 3 Units 3 Items | (none) | INCLUSIVE | Excise: CCT: Security: | £67.77 £0.00 (none) | £67.77 | French Poduce Vale Lane GY4 5TG |
| | | (none) | FR Not in Free Circulation | [ALWMLW] Table Wine (Exceeding 5.5% abv but not exceeding 15.0% abv): wine CPC: 4300003 Commodity Code: 2204218090 | 3 No. of cases | £250.00 | INCLUSIVE | Excise: No. of cases: 3, No. of bottles per case: 12, Bottle size in litres: 0.75, Rate: 2.51 CCT: Value: £250.00 Security: | £67.77 £0.00 (none) | £67.77 | French Poduce Vale Lane GY4 5TG |
| | | (none) | (none) | | | (none) | (none) | Excise: CCT: Security: | (none) (none) (none) | (none) | |

[\[Export to Excel\]](#)

Add Consignment

Save Save & Close Save & Submit Close

15. If a new line is added you will repeat steps 5 – 13 of the 'Declaring goods using a Consignment Line Code (CLC)' section of this document.

Declaring goods using a Consignment Line Code (CLC)

16. Once you have declared each individual commodity within your consignment select 'Save and Submit' to finish your declaration. Once you have done this you will be required to input your personal and unique password, and select 'Confirm' to complete the declaration.

➤ **NOTE:** Your unique log in and individual password should be kept to yourself and not shared with other people. Your log in and password are your legally binding electronic signature. Making a false or improper declaration to Customs is an illegal offence under The Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 (as amended).

[Export to Excel]

Add Consignment

Save

Save & Close

Save & Submit

Close

By submitting this declaration, I, Goods Manager, declare that the details entered here are accurate to the best of my knowledge. I understand that it is an offence, under section 75 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, as amended, to knowingly or recklessly make an untrue declaration.

Please verify using your password []

Confirm

Edit

Declaring goods using a Consignment Line Code (CLC)

17. Once the declaration is completed GEMS will advise you if any additional information is required.

- A declaration number is automatically created, as seen below, which is the date in reverse with a specific daily number.
- In this first circumstance below, a Certificate of Origin has been requested by GEMS to ascertain the original consignor of the bicycles from China, so that officer can proof the declaration to support or contest the selected Scenario.

Welcome, Goods Manager - account number **GB6424**

Create Voluntary Declaration

You may be required to upload supporting documentation:

- COO Certificate of origin

This declaration ([20201008-2](#)) cannot be completed online due to the following reason(s):

- License (may be) required for goods imported from the specified country, and must be presented to Customs on request
- Proof of origin is required

The information you have submitted has been saved, please contact the Guernsey Border Agency on +44 (0) 1481 741431 for more information and assistance if required.

Declaring goods using a Consignment Line Code (CLC)

- In the circumstance below, a Certificate of Origin has been requested by GEMS to ascertain proof of origin as tariff preference has been selected. Officers will need to review or request supporting documentation to determine if the relief declared can be authorised or not.

You may be required to upload supporting documentation:

- COO Certificate of origin

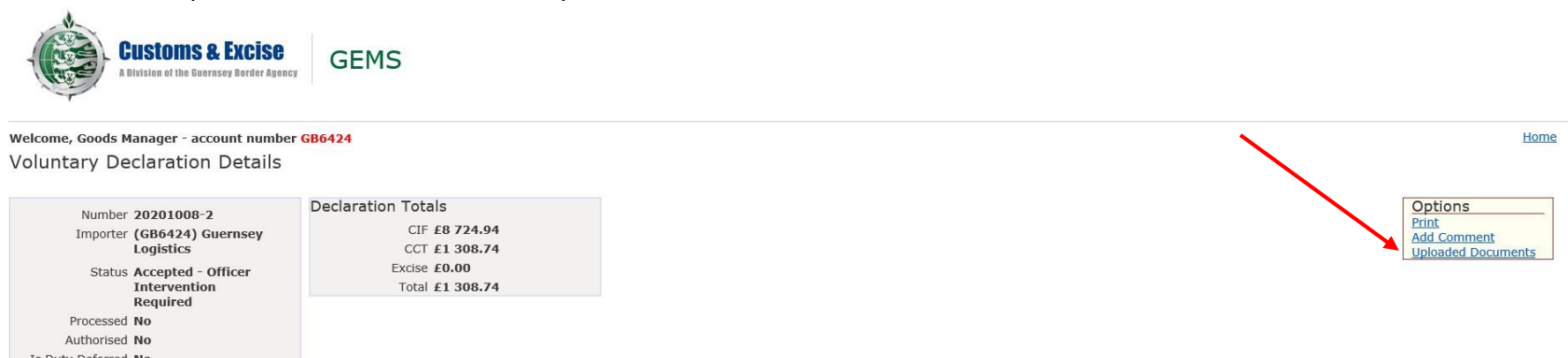
This declaration ([20201231-4](#)) cannot be completed online due to the following reason(s):

- Proof of origin is required

The information you have submitted has been saved, please contact the Guernsey Border Agency on +44 (0) 1481 741431 for more information and assistance if required.

18. Upon completion of the declaration the invoice must be uploaded to that specific declaration to be checked by Customs officers.

- Select Upload Documents within the Options box.



The screenshot displays the 'Voluntary Declaration Details' page in the Goods Manager system. At the top, there are logos for 'Customs & Excise' (A Division of the Guernsey Border Agency) and 'GEMS'. Below the logos, a welcome message states 'Welcome, Goods Manager - account number GB6424'. The main content area is divided into two sections: 'Declaration Details' and 'Declaration Totals'. The 'Declaration Details' section shows the following information: Number 20201008-2, Importer (GB6424) Guernsey Logistics, Status Accepted - Officer Intervention Required, Processed No, Authorised No, and Is Duty Deferred No. The 'Declaration Totals' section shows: CIF £8 724.94, CCT £1 308.74, Excise £0.00, and Total £1 308.74. On the right side of the page, there is an 'Options' box with links for 'Print', 'Add Comment', and 'Uploaded Documents'. A red arrow points to the 'Uploaded Documents' link.

Customs & Excise
A Division of the Guernsey Border Agency

GEMS

Welcome, Goods Manager - account number **GB6424**

[Home](#)

Voluntary Declaration Details

| | |
|--|------------------------|
| Number 20201008-2 | Declaration Totals |
| Importer (GB6424) Guernsey Logistics | CIF £8 724.94 |
| Status Accepted - Officer Intervention Required | CCT £1 308.74 |
| Processed No | Excise £0.00 |
| Authorised No | Total £1 308.74 |
| Is Duty Deferred No | |

Options
[Print](#)
[Add Comment](#)
[Uploaded Documents](#)

Declaring goods using a Consignment Line Code (CLC)

19. Use the search function under Documents to find a saved digital copy of your invoice, and title as appropriate.

- The type of declaration is used when GEMS has specifically requested a form of documentation.

| | |
|--|--------------------|
| 008-2 24) Guernsey CS ed - Officer ention ed ary ation '2020 | Declaration Totals |
| | CIF £8 724.94 |
| | CCT £1 308.74 |
| | Excise £0.00 |
| | Total £1 308.74 |

| |
|---|
| <ul style="list-style-type: none">To flag for officer intervention please select Add Comment under Options |
|---|

Options
[Print](#)
[Add Comment](#)
[Uploaded Documents](#)

Uploaded Documents

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

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

Declaring goods using a Consignment Line Code (CLC)

20. Once the correct document has been found and saved to the declaration it will appear in a new section within the declaration, as seen in the image below.

- More than one document can be added at one time to a declaration, and you should upload all relevant documentation as is necessary for the clearance of the consignment.

Is Duty Deferred **No**

Type **Voluntary Declaration**

Date of Arrival in **08/10/2020**
Guernsey

Notes **(none)**

Related documents

Payment **(none)**

Invoice **(none)**

• To flag for officer intervention please select **Add Comment** under Options

Uploaded Documents

| Date | Title | File | Attached to | Type |
|------------|-------|-----------------------|--|--------|
| 08/10/2020 | Inv | empty declaration.png | Declaration 20201008-2 | (none) |

[\[Export to Excel\]](#)

Operations

Declaring goods by Voluntary Declaration

1. If the consignment has not arrived in the Bailiwick yet a 'Voluntary Declaration' can be made via the 'Import Declaration' tab at the top of the screen.



Welcome, Goods Manager - account number **GB6424**

Statement of Account

- In all likelihood, prior to the 1st January 2021 the 'Create Voluntary Declaration' will be replaced by a 'Create Declaration' icon. This new function will have two capabilities; firstly, to create a voluntary declaration for goods that have arrived in the Bailiwick and perhaps not been manifested or miss-manifested, and secondly, to create a pre-declaration for goods that have been ordered but not arrived yet in the Bailiwick.
- The Pre-Declaration functionality will require additional information to be declared, such as the estimated date of arrival, the shipping methodology, and the likely carrier of the goods (if known). GEMS will then propose to Customs officers the most suitable match for this pre-declaration, and will require an officer to attach your pre-declaration to the specific CLC once the goods have been manifested. Consequently, this should be a quicker way of clearing your goods prior to their arrival. If agents have manifested their shipment correctly in the required time frame, your items will potentially already be cleared and duty paid before they even arrive in the Bailiwick.

Declaring goods by Voluntary Declaration

2. Select the estimated arrival date of the consignment. At this time, the arrival date can be no longer than seven days into the future.
Create Voluntary Declaration


| | |
|---|--|
| Importer (GB6424) Guernsey Logistics | Declaration Totals CIF £0.00 CCT (none) Excise (none) Total £0.00 |
| Date 17/09/2020 | |
| Notes <div></div> | |
| Date of Arrival in Guernsey <div></div> | |
| Number (none) | |
| Status Draft | |

3. Scrawl down to the 'Declaration Lines' to begin. Clicking anywhere on the declaration line will open that entire line for editing, or click on the green cross.

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 Cust is not payable on goods imported into Guernsey 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/uk-trade-tariff) 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 | Origin Customs Status | Description_ | Items | Value | Duty | Total | Notes |
|---|-----------------------|----------------------------|--------|------------------|-------------------------------|------------------|--------|
|  | (none) (none) | (none) (none) (none) | (none) | (none) (none) | Excise: (none) CCT: (none) | (none) (none) | (none) |

Declaring goods by Voluntary Declaration

4. Select the edit icon, or click on the desired line to begin your declaration. The first box is for you to declare the country of origin of the goods.

- Clicking on the blue arrow will open the country list, you can scrawl down the list to the desired country, or either type the two letter country code or the full name of the country to make the selection quicker.

Declaration

Goods that have not been imported from a country in the EU (including the Channel Islands), or that have been imported into the UK with Customs duty paid, are "in free circulation".

Goods imported from a country in the EU (including the Channel Islands), or that have been imported into the UK with Customs duty paid, are "not in free circulation".

When declaring goods, you will need to provide 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 decide which code to use.

| Value | Duty | Total |
|--------|--------|--------|
| (none) | (none) | (none) |

Info

AA (user-assigned)

AD Andorra

AE UAE

AF Afghanistan

AG Antigua and Barbuda

AI Anguilla

AK Sark

AL Albania

AM Armenia

AN Netherlands Antilles

In Free Circulation

CPC:

Save Save & Close Save & Submit Close

Declaring goods by Voluntary Declaration

5. The next section is the goods classification field for GEMS. Selecting the blue box with several dots in it will open up the selection box.

This is where you select an appropriate description for either 'alcohol', 'tobacco', 'hydrocarbon fuel' or 'other.'

- When either of the first three options are selected GEMS will ask for further clarification of the goods, as can be seen below, and this is so that GEMS can apply the correct duty amount to your consignment.
- 'Other Goods' should be selected for all other goods that are not alcohol, tobacco, or fuel.

The screenshot displays the GEMS Voluntary Declaration interface. The main window has a header section with 'Date of Arrival in Guernsey' (08/10/2020), 'Number (none)', and 'Status Draft'. Below this is a 'Relief' dropdown set to 'None'. A central instruction box states: 'If you wish to claim relief of Customs duty please select 'Other'. Please note that you will need to provide details for this option. In all cases please provide details of your claim. If you wish to bring this declaration into force please click the Save & Close button and then click the Save & Submit button.' The 'Declaration Lines' section contains explanatory text about goods produced within the Customs territory and goods imported from outside. A table with columns 'Info', 'Origin', 'Customs Status', 'Description', 'Items', and 'Value' is shown. The first row has 'Info' with a red 'S' and a blue 'C', 'Origin' as '[FR] France', 'Customs Status' as 'Not in Free Circulation', 'Description' as an empty field with a blue box containing several dots, 'Items' as '(none)', and 'Value' as '(none)'. Below the table are fields for 'CPC:', 'Commodity Code:', and three buttons: 'Save', 'Save & Close', and 'Save & Submit'. A red arrow points to the blue box in the 'Description' field. A 'Search Goods Result' pop-up window is open, showing a search bar with 'Search' and 'Browse' buttons. Below the search bar is a list of goods categories: '[AL] Alcohol', '[ALBB] Beer', '[ALCP] Cider or Perry', '[ALSP] Spirits', '[ALWM] Wines or Made Wines', '[ALWMLW] Table Wine (Exceeding 5.5% abv but not exceeding 15.0% abv)', '[ALWMSW] Sparkling Wine (Exceeding 5.5% abv but not exceeding 15.0% abv)', '[ALWMCC] Heavy Wine (eg port, exceeding 15.0% abv but not exceeding 22.0% abv)', '[ALWMLA] Low Alcohol Wine (Exceeding 1.2% abv but not exceeding 5.5% abv)', '[ALWMB3] Table wine not in free circulation (Exceeding 5.5% abv but not exceeding 13.0% abv)', '[ALWMB5] Table wine not in free circulation (Exceeding 13% abv but not exceeding 15.0% abv)', '[UT] Tobacco', '[FI] Hydrocarbon Fuel', and '[OF] Other Goods'.

Date of Arrival in 08/10/2020
Guernsey
Number (none)
Status Draft

Relief None

- If you wish to claim relief of Customs duty please select 'Other'. Please note that you will need to provide details for this option.
- In all cases please provide details of your claim.
- If you wish to bring this declaration into force please click the Save & Close button and then click the Save & Submit button.

Declaration Lines

Goods that have been produced within the Customs territory (including the UK and the Channel Islands) are not payable on goods imported into Guernsey that are "in free circulation".
Goods imported from outside of the Customs territory on which no duty has been paid and no import duty is payable on goods imported into Guernsey that are "in free circulation".

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

| Info | Origin | Customs Status | Description | Items | Value |
|------|-------------|-------------------------|-------------|--------|--------|
| S C | [FR] France | Not in Free Circulation | | (none) | (none) |

CPC:
Commodity Code:

Save Save & Close Save & Submit

Search Goods Result

Search Browse

[Goods](#)
[\[AL\] Alcohol](#)
[\[ALBB\] Beer](#)
[\[ALCP\] Cider or Perry](#)
[\[ALSP\] Spirits](#)
[\[ALWM\] Wines or Made Wines](#)
[\[ALWMLW\] Table Wine \(Exceeding 5.5% abv but not exceeding 15.0% abv\)](#)
[\[ALWMSW\] Sparkling Wine \(Exceeding 5.5% abv but not exceeding 15.0% abv\)](#)
[\[ALWMCC\] Heavy Wine \(eg port, exceeding 15.0% abv but not exceeding 22.0% abv\)](#)
[\[ALWMLA\] Low Alcohol Wine \(Exceeding 1.2% abv but not exceeding 5.5% abv\)](#)
[\[ALWMB3\] Table wine not in free circulation \(Exceeding 5.5% abv but not exceeding 13.0% abv\)](#)
[\[ALWMB5\] Table wine not in free circulation \(Exceeding 13% abv but not exceeding 15.0% abv\)](#)
[\[UT\] Tobacco](#)
[\[FI\] Hydrocarbon Fuel](#)
[\[OF\] Other Goods](#)

| | Total | Notes |
|--------|-------|-------|
| (none) | | |
| (none) | | |
| (none) | | |

Declaring goods by Voluntary Declaration

6. Underneath the goods classification field is the description box. This is where you should state, preferably in detail, the nature of the goods that you have imported.

- Examples of suitable descriptions are; electric folding bicycle, aquarium accessories, men's cotton t-shirt, wireless headphones.
- Examples of non-suitable descriptions are; goods, electronics, bike, clothes, merchandise.

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 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 | Origin Customs Status | Description_ | Items | Value | Duty | Total |
|------|--|--------------------------|--------|--------|--|--------|
| S C | [FR] France Not in Free Circulation | [ALVWMLW] Table Wine (E) | (none) | (none) | <input type="checkbox"/> Excise: Rate: 2.51 <input type="button" value="Calculate duty"/> CCT: Customs duties have not been calculated Security: (none) | (none) |

Declaring goods by Voluntary Declaration

7. The Customs Procedure Code (CPC) is a specific code that relates to how the goods are to be used once imported into the Customs Territory.

- The most likely code for the majority of people to use is 4300003, as this is for goods that are being cleared into the Customs Territory and to be used within the Customs Territory.
- If a business believes they should or desires to use another CPC, they can contact Custom at customsandexcise@gcis.gov.gg or 01481 741450 to discuss in further detail.

Declaration Lines

Goods that have been produced within the UK, are not payable on goods imported into the UK from outside the Customs territory.
 Goods imported from outside of the Customs territory which have not previously been imported into the UK with Customs duty paid, are "in free circulation" within the Customs territory.

When declaring goods that are "not in free circulation" you must declare whether they have been complied with are "not in free circulation".
 You will need to click "Calculate duty" to see the duties below. You may use the online [UK Trade Tariff on gov.uk](#) to help you classify the goods, and calculate Customs duty.

| | Info | Origin Customs Status | Duty | Total | Notes |
|------------------|------|--|---|--|-------|
| S | C | [FR] France Not in Free Circulation | Home Use entry for goods not in free circulation. Shipwork End Use goods. End Use goods other than Shipwork. Diversion to Home Use for goods originally entered for Inward Processing. Diversion to Home Use from Warehousing. Home Use entry for goods in free circulation. Community goods entered for End Use. Goods entered for Inward Processing Relief. Goods entered for Temporary Importation and to be re-exported. Warehousing of community goods. | 2.51 (none) (none) (none) (none) (none) (none) | |
| Security: | | | | | |
| Commodity Code: | | | | | |

[Save](#) [Save & Close](#) [Save & Submit](#)

Declaring goods by Voluntary Declaration

8. A Commodity Code is a specific number for a unique commodity. These types of number are very specific and a minor change to the type of item may result in a different code.

- The link to the <https://www.gov.uk/trade-tariff> can be found above the declaration.
- Commodity codes change depending on the goods; eg. A men's suit made of wool would come under code 6203110000 whereas if it was made of synthetic fibres it would be 6203120000. An electric bicycle would classify as 8711601000 whereas a no motorised bicycle is (depending on origin or preference documents) 8712003090.
- If you are in doubt if you have selected the correct commodity code, the UK tariff classification can be contacted at classification.enquiries@hmrc.gov.uk

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/trade-tariff) to help you. You will need to click "Calculate duty" to enter additional information that may be required to apply measures and calculate Customs duty.

| Info | Origin Customs Status | Description_ | Items | Value | Duty |
|------|--|---|-------|---------------|--|
| S C | [FR] France Not in Free Circulation | [ALWMLW] Table Wine (E... wine @ 13% CPC: r goods in free circulation. v | | (none) (none) | Excise: Rate: 2.51 (none) Calculate duty CCT: Customs duties have not been calculated (none) Security: (none) |
| | | Commodity Code: | | | |
| Save | Save & Close | Save & Submit | | | |

Declaring goods by Voluntary Declaration

9. The number of Units / Items should relate to the exact number of packages.

- However, the overall unit number, on the top line, is carried over from the manifest data from your shipper.
- This may be the number of pallets of goods and may not be specific.
- In the example below, this may indicate three pallets of wine and not three cases. You should make your declaration specific.
- Eg. 21 cases of wine, 10 boxes of clothing, 1 package of sporting supplements.

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/uk-trade-tariff) to help you. You will need to click "Calculate duty" to enter additional information that may be required to apply measures and calculate Customs duty.

| Info | Origin Customs Status | Description_ | Items | Value | Duty |
|------|--|---|--------|--------|---|
| S C | [FR] France Not in Free Circulation | [ALWMLW] Table Wine (E... wine @ 13% CPC: r goods in free circulation. | (none) | (none) | Excise: No. of cases: 3, Rate: 2.51 (none) Calculate duty CCT: Customs duties have not been calculated (none) Security: (none) |
| | | Commodity Code: 2204218090 | | | |

Save Save & Close Save & Submit

Declaring goods by Voluntary Declaration

10. The value section relates to the specific value of that commodity, and can be declared in which ever currency the invoice is stated.

- If your invoice states that the items cost was £250 you can simply add in the 250 to the value and leave the currency as GBP. ➤ If your invoice states that the items cost 395 Euro, 395 can be added to the value and the currency changed to EUR.
- GEMS will automatically calculate the exchange rate according to the date of arrival of the goods, and according to the listed monthly exchange rates on <https://www.gov.uk/government/publications/hmrc-exchange-rates-for-2020-monthly>
- Unlike a CLC declaration, the freight cost must now be added too, and split equally between each of your commodities.
- The simplest way to accomplish this is to divide the total freight charge (if not included) between the total monetary costs of all of your items. This way the freight charge is split proportionately between each £ paid for your goods.

| Info | Origin Customs Status | Description_ | Items | Value | Duty |
|---|---------------------------------------|---|-------|---------------|---|
| S C | [CN] China Not in Free Circulation | [OF] Other Goods electric bicycle CPC: [4300003] Home Use entr | 1 | (none) (none) | Excise: Goods are not excisable |
| Save Save & Close Save & Submit Commodity Code: 8711601000 | | | | | Value Currency [GBP] Pound Sterling GBP Value (none) Line Freight Cost 0.00 Freight currency [GBP] Pound Sterling Freight cost in GBP (none) |

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

| Info | Origin Customs Status | Description_ | Items | Value | Duty |
|---|--|--|-------|----------------|---|
| S C | [FR] France Not in Free Circulation | [ALWMLW] Table Wine (E wine @ 13% CPC: r goods in free circulation. | 3 | £352.43 (none) | Excise: No. of cases: 3, Rate: 2.51 |
| Save Save & Close Save & Submit Commodity Code: 2204218090 | | | | | Value 395.00 Currency [EUR] Euro GBP Value £352.43 Line Freight Cost 0.00 Freight currency [GBP] Pound Sterling Freight cost in GBP (none) |

Declaring goods by Voluntary Declaration

11. The Calculate Duty section is relevant to the specific GEMS Goods Classification that was previously selected.

- As shown below, the Table Wine selection will ask for additional data regarding the number of bottles per case and the bottle size, in order to be able to calculate the number of litres that are being imported.
- Fuel will also calculate by the number of litres importer, while tobacco will ask for the weight of tobacco in kilograms.
- Goods classified as 'Other Goods' will use the commodity code to apply a percentage charge to the combined value of the goods and the correct proportion of the freight cost.

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/uk-trade-tariff) 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.

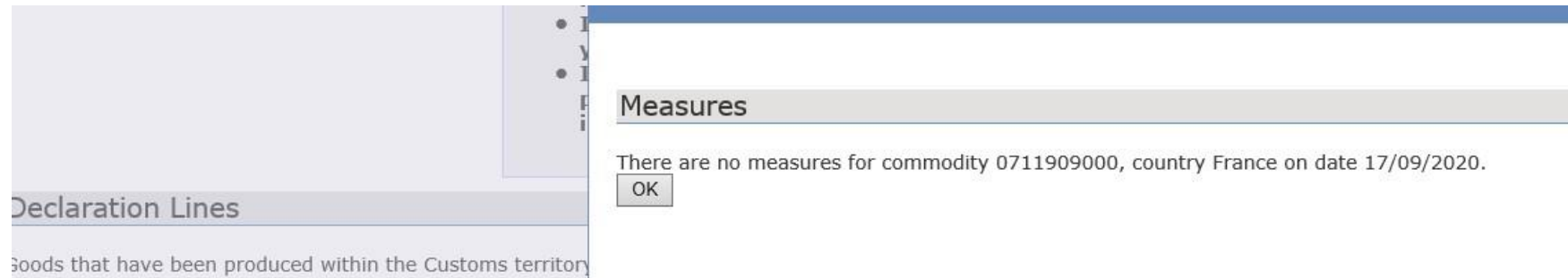
| Info | Origin Customs Status | Description | Items | Value | Duty | Total | Notes |
|------|--|---|-------|---------------|--|-------|-------|
| S C | [FR] France Not in Free Circulation | [ALWMLW] Table Wine (E... wine @ 13% CPC: goods in free circulation. | 3 | £352.43 22.31 | Excise: No. of cases: 3, Rate: 2.51 Calculate duty CCT: Customs duties have not been calculated Security: (none) (none) (none) | | |
| | | Commodity Code: 2204218090 | | | | | |

No. of bottles per case
Bottle size in litres
Duty Rate **2.51**
Excise Duty (none)

Declaring goods by Voluntary Declaration

12. Each different commodity that you declare may require certain Additional Measures to be selected.

- The first scenario below has no measures on this commodity. However, some may have additional clauses in this type of screen.
Eg. A request for a health licence to be presented, or stating that the goods require a specific import permit . . .



Declaring goods by Voluntary Declaration

... Other items may require Additional Codes in order to correctly calculate any import duty that may be due.

- In this circumstance below, the specific bike manufacture is requested because some manufactures have preferential rates due to providing a better manufacturing quality.
- Select the correct consignor and choose Continue.

The screenshot displays a customs declaration system interface. A modal window titled 'Additional codes' is open, prompting the user to 'Select the most relevant code for your import from the list below'. The list includes several options with checkboxes: B772 Zhejiang Baoguilai Vehicle Co. Ltd., B773 Oyama Bicycles (Taicang) Co. Ltd., B774 Ideal (Dongguan) Bike Co., Ltd., B999 Other, C329 Giant (China) Co. Ltd., and C453 Universal Cycle Corporation (Guang Zhou). Red arrows point to the B773 and B774 options. Below the list is a 'Continue' button. The background interface shows a 'Declaration Lines' section with a table containing one line item for a bicycle from China, marked as 'Not in Free Circulation'. The 'CCT' (Customs Territory) is set to '(none)'. At the bottom, there are buttons for 'Save', 'Save & Close', and 'Save & Submit'.

Date 08/10/2020
Notes
Date of Arrival in Guernsey 08/10/2020
Number (none)
Status Draft
Relief None

Additional codes
Select the most relevant code for your import from the list below

- ☐ B772 Zhejiang Baoguilai Vehicle Co. Ltd.
- ☐ B773 Oyama Bicycles (Taicang) Co. Ltd.
- ☐ B774 Ideal (Dongguan) Bike Co., Ltd.
- ☐ B999 Other
- ☐ C329 Giant (China) Co. Ltd.
- ☐ C453 Universal Cycle Corporation (Guang Zhou)

Continue

Declaration Lines
Goods that have been produced within the Customs territory is not payable on goods imported into Guernsey that are "in Goods imported from outside of the Customs territory on w
When declaring goods that are "not in free circulation" you v You will need to click "Calculate duty" to enter additional inf

| Info | Origin Customs Status | Description |
|------|---------------------------------------|---|
| S C | [CN] China Not in Free Circulation | [OF] Other Goods bicycle CPC: [4300003] Home Use entr Commodity Code: 8712007099 |

Calculate duty
CCT: Customs duties have not been calculated (none)
Security: (none)

Save Save & Close Save & Submit

Declaring goods by Voluntary Declaration

. . . Some commodities may require the exact number of supplementary units to be added

- In the example below, the exact number of bicycles in this shipment is declared as 30.
- Also in this circumstance, there is only one Scenario that is available.

Measurement units

Number of items (p/st) **30**

Standard values

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

Tariff measures

Select the most appropriate scenario for the goods import

Scenario 1

| Measures | Conditions | Duty Expression | Duty |
|---|-----------------------|-----------------|-----------|
| 103 Third country duty (ERGA OMNES, 1011) | (none) | 15% | £1 308.74 |
| 552 Definitive anti-dumping duty (China, CN) Additional code: C329 Footnotes: TM882 | Certificate of origin | (nothing) | £0.00 |

Select this scenario

Back

Declaration Lines

Goods that have been produced within the Customs territory is not payable on goods imported into Guernsey that are "in Goods imported from outside of the Customs territory on wh

When declaring goods that are "not in free circulation" you v You will need to click "Calculate duty" to enter additional inf

| Info | Origin Customs Status | Description |
|------|---------------------------------------|---|
| S C | [CN] China Not in Free Circulation | [OF] Other Goods bicycle CPC: [4300003] Home Use entr Commodity Code: 8712007099 |

Calculate duty

CCT: Customs duties have not been calculated (none)
Security: (none)

Save Save & Close Save & Submit

Declaring goods by Voluntary Declaration

- In this second situation, there are two scenarios available for selection.
- You must select the most accurate and relevant scenario for your goods.
- Customs Officers will check declaration, and the selected Scenarios against the invoice/s that have been provided for the goods.

Date **08/10/2020**

Notes

Date of Arrival in Guernsey **08/10/2020**

Number **(none)**

Status **Draft**

Relief **None**

Tariff measures

Select the most appropriate scenario for the goods import

Scenario 1 of 2

| Measures | Conditions | Duty Expression | Duty |
|---|--|-----------------|---------|
| 103 Third country duty (ERGA OMNES, 1011) | (none) | 6% | £150.00 |
| 552 Definitive anti-dumping duty (China, CN) Additional code: C390 Footnotes: CD828 | Presentation of an anti-dumping/countervailing document - D008 Invoice with a signed declaration Certificate of origin | 24.2% | £605.00 |
| 554 Definitive countervailing duty (China, CN) Additional code: C390 Footnotes: CD828 | Presentation of an anti-dumping/countervailing document - D008 Invoice with a signed declaration Certificate of origin | 9.2% | £230.00 |

Scenario 2 of 2

| Measures | Conditions | Duty Expression | Duty |
|---|--|-----------------|-----------|
| 103 Third country duty (ERGA OMNES, 1011) | (none) | 6% | £150.00 |
| 552 Definitive anti-dumping duty (China, CN) Additional code: C390 Footnotes: CD828 | Presentation of an anti-dumping/countervailing document - no document provided Certificate of origin | 62.1% | £1 552.50 |
| 554 Definitive countervailing duty (China, CN) Additional code: C390 Footnotes: CD828 | Presentation of an anti-dumping/countervailing document - no document provided Certificate of origin | 17.2% | £430.00 |

Declaration Lines

Goods that have been produced within the Customs territory is not payable on goods imported into Guernsey that are "In Goods imported from outside of the Customs territory on w

When declaring goods that are "not in free circulation" you v
You will need to click "Calculate duty" to enter additional inf

| Info | Origin Customs Status | Description |
|---|---------------------------------------|--|
| S C | [CN] China Not in Free Circulation | [OF] Other Goods electric bicycle CPC: [4300003] Home Use entr Commodity Code: 8711601000 |

Declaring goods by Voluntary Declaration

.....Tariff Preference measure

The UK has agreed a trade deal with the EU. From 1 January, goods that originate in the EU or UK*, may be eligible for preferential rates of duty when imported into the respective countries and released to free circulation. This means they'll be free of Customs Duty. *References to UK includes goods that originate in the Bailiwick of Guernsey. In order for goods to be eligible for preferential rates they must meet certain **Rules of origin**. In cases where the rules of origin are not met, or cannot be proven, Customs Duty may still be liable.

Further information on how to claim preferential rates of duty on goods covered in the UK's deal with the EU can be found here - <https://gov.gg/preferentialrates>

To claim preferential rates of duty, your product **must originate** in the EU – please note that you may be asked to provide evidence of this to Customs. Claims for the preferential rate of duty can be made by clicking on the appropriate tariff measure when you submit your import declaration.

Declaring goods by Voluntary Declaration

If the commodity code that you have entered is subject to a Tariff Preference Measure you will get a scenario like the screen shot below.

Measurement units

Number of items (p/st)

Standard values

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

Tariff measures

Select the most appropriate scenario for the goods import

Scenario 1 of 2

| Measures | Conditions | Duty Expression | Duty |
|---|------------|-----------------|--------|
| 103 Third country duty (ERGA OMNES, 1011) | (none) | 6% | £90.00 |

Select this scenario

Scenario 2 of 2

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



Select this scenario

If the goods conform to Rules of Origin as outlined in the guidance, then the declarant selects the 2nd scenario. If the Rules of Origin are not met then the declarant would pick the 1st scenario

Declaring goods by Voluntary Declaration

13. Should you import more than one commodity, the next line can be added by using the plus arrow in the empty line beneath the one you have just completed.

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/uk-trade-tariff) 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 | Origin Customs Status | Description_ | Items | Value | Duty |
|---|------|-------------------------------|--|----------------------|--|---|
|  | | FR Not in Free Circulation | [ALWMLW] Table Wine (Exceeding 5.5% abv but not exceeding 15.0% abv); wine @ 13% CPC: 4300003 Commodity Code: 2204218090 | 3 No. of cases | 395.00 EUR = £352.43 25.00 EUR = £22.31 | Excise: No. of cases: 3, No. of bottles per case: 6, Bottle size in litres: 0.75, Rate: 2.51 £33.88 CCT: Value: £374.74 £0.00 Security: (none) |
|  | | (none) (none) | (none) (none) (none) | (none) | (none) (none) | Excise: (none) (none) CCT: (none) (none) Security: (none) |

14. If a new line is added you will repeat steps 4 – 12 of the 'Declaring goods by Voluntary Declaration' section of this document.

Declaring goods by Voluntary Declaration

15. Once you have declared each individual commodity within your consignment select 'Save and Submit' to finish your declaration. Once you have done this you will be required to input your personal and unique password, and select 'Confirm' to complete the declaration.

- **NOTE:** Your unique log in and individual password should be kept to yourself and not shared with other people. Your log in and password are your legally binding electronic signature. Making a false or improper declaration to Customs is an illegal offence under The Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 (as amended).

[illegible]

Declaring goods by Voluntary Declaration

16. Once the declaration is completed GEMS will advise you if any additional information is required.

- A declaration number is automatically created, as seen below, which is the date in reverse with a specific daily number.
- In this circumstance below, a Certificate of Origin has been requested by GEMS to ascertain the original consignor of the bicycles from China, so that officer can proof the declaration to support or contest the selected Scenario.

Welcome, Goods Manager - account number **GB6424**

Create Voluntary Declaration

You may be required to upload supporting documentation:

- COO Certificate of origin

This declaration ([20201008-2](#)) cannot be completed online due to the following reason(s):

- License (may be) required for goods imported from the specified country, and must be presented to Customs on request
- Proof of origin is required

The information you have submitted has been saved, please contact the Guernsey Border Agency on +44 (0) 1481 741431 for more information and assistance if required.

Declaring goods by Voluntary Declaration

- In the circumstance below, a Certificate of Origin has been requested by GEMS to ascertain proof of origin as tariff preference has been selected. Officers will need to review or request supporting documentation to determine if the relief declared can be authorised or not.

You may be required to upload supporting documentation:

- COO Certificate of origin

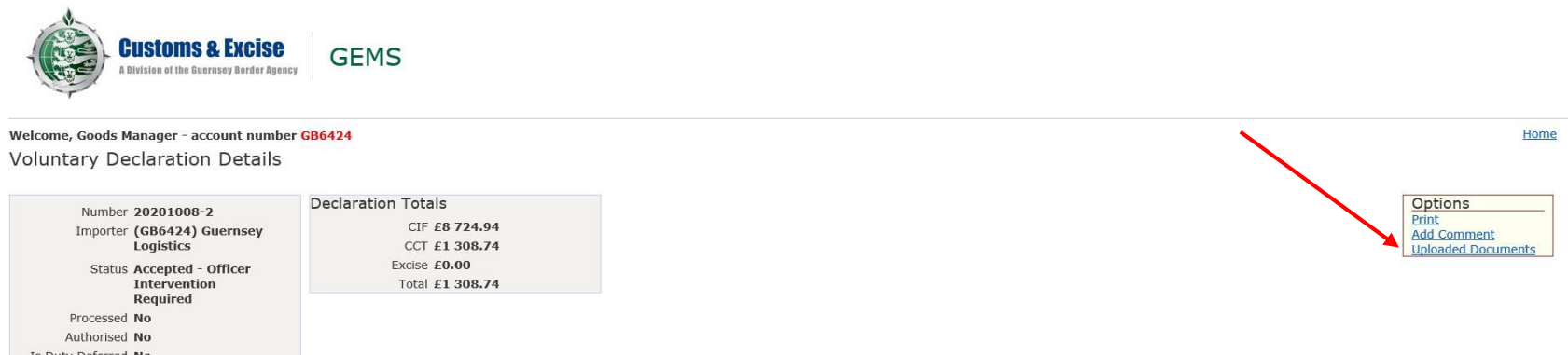
This declaration ([20201231-4](#)) cannot be completed online due to the following reason(s):

- Proof of origin is required

The information you have submitted has been saved, please contact the Guernsey Border Agency on +44 (0) 1481 741431 for more information and assistance if required.

17. Upon completion of the declaration the invoice must be uploaded to that specific declaration to be checked by Customs officers.

- Select Upload Documents within the Options box.



The screenshot displays the 'Voluntary Declaration Details' page in the GEMS system. At the top, there are logos for 'Customs & Excise' (A Division of the Guernsey Border Agency) and 'GEMS'. Below the logos, a welcome message states 'Welcome, Goods Manager - account number GB6424' with a 'Home' link. The main content area is divided into three sections: 'Declaration Details', 'Declaration Totals', and 'Options'. The 'Declaration Details' section shows the declaration number '20201008-2', the importer 'GB6424 Guernsey Logistics', and the status 'Accepted - Officer Intervention Required'. It also indicates that the declaration has not been processed, authorised, or had duty deferred. The 'Declaration Totals' section shows a CIF value of £8,724.94, a CCT value of £1,308.74, an excise value of £0.00, and a total value of £1,308.74. The 'Options' section, highlighted by a red arrow, contains links for 'Print', 'Add Comment', and 'Upload Documents'.

| Declaration Details | |
|---------------------|--|
| Number | 20201008-2 |
| Importer | (GB6424) Guernsey Logistics |
| Status | Accepted - Officer Intervention Required |
| Processed | No |
| Authorised | No |
| Is Duty Deferred | No |

| Declaration Totals | |
|--------------------|-----------|
| CIF | £8 724.94 |
| CCT | £1 308.74 |
| Excise | £0.00 |
| Total | £1 308.74 |

| Options | |
|------------------|--|
| Print | |
| Add Comment | |
| Upload Documents | |

Declaring goods by Voluntary Declaration

18. Use the search function under Documents to find a saved digital copy of your invoice, and title as appropriate.

- The type of declaration is used when GEMS has specifically requested a form of documentation.

| | |
|--|--------------------|
| 008-2 24) Guernsey CS ed - Officer ention ed ary ation '2020 | Declaration Totals |
| | CIF £8 724.94 |
| | CCT £1 308.74 |
| | Excise £0.00 |
| | Total £1 308.74 |

| |
|--|
| <ul style="list-style-type: none">To flag for officer intervention please select Add Comment under Options |
|--|

Options
[Print](#)
[Add Comment](#)
[Uploaded Documents](#)

Uploaded Documents

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

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

[Add document](#)

[Save](#) [Cancel](#)

Declaring goods by Voluntary Declaration

19. Once the correct document has been found and saved to the declaration it will appear in a new section within the declaration, as seen in the image below.

- More than one document can be added at one time to a declaration, and you should upload all relevant documentation as is necessary for the clearance of the consignment.

The screenshot displays a web interface for a 'Voluntary Declaration'. It includes sections for 'Related documents' (Payment, Invoice), 'Uploaded Documents' (a table with columns Date, Title, File, Attached to, Type), and a sidebar with 'Operations'. A red arrow points from the 'Title' column header to the 'empty declaration.png' file in the 'Uploaded Documents' table.

is Duty Deferred **NO**
Type **Voluntary Declaration**
Date of Arrival in **08/10/2020**
Guernsey
Notes (none)

Related documents
Payment (none)
Invoice (none)

• To flag for officer intervention please select **Add Comment** under Options

Uploaded Documents

| Date | Title | File | Attached to | Type |
|------------|-------|-----------------------|--|--------|
| 08/10/2020 | inv | empty declaration.png | Declaration 20201008-2 | (none) |

[\[Export to Excel\]](#)

Operations

20. If a 'Voluntary Declaration' has been completed for goods that have not yet arrived into the Bailiwick, when the goods arrive and a CLC is matched to your account, you must add a comment to that CLC stating that the goods have been previously cleared and state the declaration number. Once this can be verified by an officer the detained consignment will be removed from your account.

- When the Pre-Declaration functionality is implemented it will remove the need for this step.

Further advice about Brexit or government matters can be found at www.gov.gg



GOV.GG

The official website for the
States of Guernsey

For specific enquiries of further assistance with Customs and Excise matters, please contact customsandexcise@gcis.gov.gg or telephone 01481 741450



Customs & Excise

A Division of the Guernsey Border Agency

0800 318 318

Confidential Drugline

Call anonymously with any information on drug trafficking



**BAILIWICK OF GUERNSEY
LAW ENFORCEMENT**