

# **Public Notice issued under the Customs and Excise (Import) (Customs Declarations) Regulations, 2020**

Public Notice issued by the Chief Officer of Customs and Excise under Regulations 4, 5, 6, 8, 11, 12, 14 and 26 of The Customs and Excise (Import)(Customs Declarations) Regulations, 2020

Nothing in this Public Notice negates the need to complete a Cash Declaration as required by virtue of section 1 of The Cash Controls (Bailiwick of Guernsey) Law, 2007, and any such declaration must be made in accordance with that legislation.

## **1. Establishment**

### **Establishment Requirements**

The requirement under regulation 4 for a person to be established in the Island in order to make a customs declaration in respect of imported goods shall be temporarily waived.

## **2. Advance Declarations**

Where a declaration has been made electronically through the Guernsey Electronic Manifest System (“GEMS”) in advance of the importation of the goods concerned, the person in possession or in control of the goods at the time of importation into the Bailiwick must, as proof required under regulation 5(4)(c), be able to provide the declaration reference number, along with a confirmation of acceptance and any additional required documentation, to a Customs Officer if requested to do so.

## **3. Goods Imported by Pipe-line**

A single Customs declaration for the free circulation procedure may be made for goods of a singular commodity code imported by pipe-line during a single calendar month. A customs declaration under this section must be made within 21 days from the last day of the calendar month to which the declaration relates. “Pipe-lines” and all associated references have the same meaning as they have in the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, as amended.

#### **4. Content of Declaration**

Where specific codes are required to be entered on a declaration, whether made electronically through GEMS or on a paper declaration, the relevant codes to be used are those issued by or published by Her Majesty's Revenue & Customs Service ("HMRC") in connection with the UK Trade Tariff and associated Customs Formalities unless otherwise stated below.

Relevant codes may be found in Volume 3 of the UK Trade Tariff – Customs Freight Procedures as published from time to time by HMRC as well as through online HMRC resources such as guidance notes covering the completion of customs formalities and other duty related matters which can be found at [www.gov.uk](http://www.gov.uk).

Relevant codes include:

- Country and Currency Codes
- UK Trade Tariff Commodity Codes
- Customs Procedure Codes
- Packages Codes
- Rates of Exchange to be used for Customs Purposes

#### **Electronic Declarations**

All electronic declarations must be made through GEMS.

In addition to the fields set out in the table below, which are common to all import declarations made through GEMS, the following will also be required:

- Consignee/importer name and address\*
- Consignor name and address\*\*
- Freight Agent details and nature of appointment (only where an agent has been appointed to undertake customs clearance and associated declarations)

\*Where applicable the Consignee details will be obtained from the information supplied to create an account on GEMS for advance declarations or drawn from the information provided on the shipping manifest. In all other cases this must be entered by the declarant.

\*\*The Consignor details will need to be input by the declarant when submitting an advance declaration and in all other cases will be drawn from the information provided on the shipping manifest. This information is not required for a declaration made through the Passenger Payment Portal.

| <b><u>Required Information</u></b>   | <b><u>Specific selectable options and requirements</u></b>                                |
|--|---|
| Application for relief of duty - optional to apply and GEMS is automatically set to 'None.'  | Specify whether it is for 'End Use'. 'Inwards Processing', 'Temporary Import', or 'Other' |
| Date of Arrival in Guernsey  | Selectable calendar   |
| Method of Importation  | drop down box of selectable options   |
| Carrier Importer Details required if 'Courier/Shipper' selected from previous selection (Not required for a declaration made through the Passenger Payment Portal) | drop down box of selectable options   |
| Country of Origin  | Text entry and drop down selection box  |
| Goods classification   | Four selectable options - 'Alcohol', 'Tobacco', 'hydrocarbon Fuel', and 'Other Goods'.    |
| Additional goods clarification boxes for excise goods  | 'Alcohol', 'Tobacco', and 'Hydrocarbon Fuel.'   |
| 'Description' of goods   | text box  |
| 'Commodity Code'   | only applicable for 'Other Goods'   |
| 'Customs Procedure Code'   | Drop down box with details and options  |
| 'No. of cases'   | Required for all 'Alcohol' options  |
| 'No. of bottles per case'  | Required for all 'Alcohol' options  |
| 'Bottle size in Litres'  | Required for all 'Alcohol' options  |
| 'Alc. By volume'   | Only applicable for 'Spirits'   |
| 'Goods Value'  | Text box  |
| 'Value Currency'   | Text entry and drop down selection box  |
| 'Freight Cost'   | Text box  |
| 'Freight Cost Currency'  | Text entry and drop down selection box  |

### **Electronic Manifest Declaration**

Where the information submitted in a shipping manifest is permitted to be used in place of a full declaration (see section 4), the following information must be included for each consignment line:

- Consignee Name
- Consignee Address
- Consignor Name
- Consignor Address
- Handling Agent Details (if relevant)
- Date of import
- Method/route of import
- Number of packages
- Description of Goods
- Value of Goods
- Weight of goods
- Country of Origin
- Seal numbers or Identifying Marks (where relevant)
- Container Reference (where relevant)
- Supporting documentation
- Confirmation that the goods are in free circulation in the Customs Territory (not liable to import duty)

### **Paper Declaration: Single Administrative Document (SAD) or C88 Form**

Save for where a carnet, or manifest is permitted to be used in place of a full declaration, the form of paper declaration to be used in all other cases where a paper declaration may be made, is the C88 form, also known as the Single Administrative Document (SAD). The Annex to this Notice sets out the information that is required for this document along with an example of the C88 form itself (on no accounts should the example form be printed out for manual use). C88 forms are available from the Customs Office situated at New Jetty, St Peter Port, if required.

### **Supporting Documents**

Supporting documents are required to assist in the clearance of goods will vary dependent on the nature of the goods therefore the examples provided below only cover the most commonly encountered scenarios. Where declarations are made electronically or a manifest declaration maybe accepted in place of a full declaration, then supporting documents should be uploaded to GEMS to assist with clearance. Where other forms of declaration are used, supporting documents must be available if requested from the person in possession or in control of the goods at the time of importation into the Bailiwick and copies attached to any declarations made in paper form.

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- Unaccompanied Vehicles
  - A completed “C20” form detailing goods carried in the vehicle.
  
- House Removals
  - Inventory of goods carried and associated packing list, including relevant marks or reference numbers on boxes where present.
  
- Individual Import Licences
  - Where goods require an import licence in order to enter the Bailiwick, any individual import licences must be presented to a Custom Officer for verification and endorsement (where required).
  
- Open General Import Licences
  - Where goods are imported under a general import license which requires documents to be provided to demonstrate compliance with the conditions of the licence, the person in possession or in control of the goods at the time of importation into the Bailiwick must provide these documents as supporting documents, e.g. Animal Health Certificate.
  
- Firearms
  - A copy of a valid Guernsey issued firearms licence or temporary visitors’ licence in the name of the consignee/importer and containing the required reference numbers for the weapons being imported.

## **5. Electronic Form of Declaration and Procedures for Submission**

Save for where goods may be declared orally, by conduct or in paper form, all goods arriving from outside of the Bailiwick of Guernsey must be declared in electronic form through the declaration facilities on the GEMS system. Where a qualifying traveller is required to make an electronic declaration that declaration may be made electronically through the Passenger Payment Portal.

Should the GEMS system become unavailable for an extended period and the Guernsey Border Agency advise that fall back procedures are to be applied, then paper declarations as set out above will be accepted during this period.

For goods arriving from Countries or Territories within the UK-Crown Dependencies Customs Territory and certain other low value goods, ships' manifests and airway bills submitted electronically on to GEMS will be accepted in lieu of a full electronic customs declaration in the situations set out below provided the stated information and supporting information (where required) is included.

Businesses and individuals who either import regularly, or who wish to lodge declarations in advance will need to register for an account on GEMS to undertake this. Occasional importers who use handling agents or whose goods are imported by handling agents such as couriers or freight companies as part of the contract of sale, should receive a Consignment Line Code (CLC) number (also known as a goods reference number) from the handling agent which can then be used to make a one off declaration through the GEMS system without the need to create a GEMS account.

Detailed guidance on inputting information onto GEMS and the creation of individual and business accounts can be found on [www.gov.gg/GBA](http://www.gov.gg/GBA).

### **Acceptance of Electronic Manifest in Lieu of a Full Declaration - Goods imported directly from, the United Kingdom, Jersey and the Isle of Man for Free Circulation**

Subject to the conditions stated below, when an Airline or Shipping Line, or their Appointed Handling Agent, presents a manifest report under sections 14 or 14A of the Customs Law and this report contains satisfactory data for the goods, which for the avoidance of doubt must include the information stated below, a further customs declaration in any form will not be required.

The conditions in this section are that:

- the information in the manifest report identifies that the goods are not liable to import duty, pursuant to the provisions of section 4 (No customs duties chargeable in respect of goods wholly obtained in, or imported directly from, the United Kingdom, Jersey and the Isle of Man) of the Import Duties (Tariff and Related Provisions) (Bailiwick of Guernsey) Ordinance, 2019,
- all import restrictions and Customs procedures (other than those in section 15(1) of the Law) in respect of the goods have been complied with, and

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- the goods are not liable to excise duty, nor are goods in respect of which the Chief Revenue Officer otherwise requires them to be declared in electronic form through the declaration facilities on the GEMS system.

### **Acceptance of Electronic Manifest in Lieu of a Full Declaration – 3rd Country Goods arriving Directly or Indirectly**

Subject to the conditions stated below, when an Airline or Shipping Line, or their Appointed Handling Agent, presents a manifest report under sections 14 or 14A of the Customs Law and this report contains satisfactory data for the goods, which for the avoidance of doubt must include the information stated below, a further customs declaration in any form will not be required unless the goods are to be put to a customs procedure other than the free circulation procedure.

The conditions in this section are that:

- the information in the manifest report identifies that the goods are valued under £135 for the purpose of import duty assessment,
- all import restrictions and Customs procedures (other than those in section 15(1) of the Law) in respect of the goods have been complied with, and
- the goods are not liable to excise duty, nor are goods in respect of which the Chief Revenue Officer otherwise requires them to be declared in electronic form through the declaration facilities on the GEMS system.

### **Acceptance of Electronic Manifest in Lieu of a Full Declaration – General**

Manifested goods include all goods consigned to the carrier under a transport contract to be carried as freight or cargo. It does not include personal goods carried in person or merchandise in baggage.

The following information must accompany a “manifest declaration” in order to be accepted in lieu of a full declaration:

- Consignor details;
- Consignee name and address;
- Description of goods;
- Number of units;
- Number of items;
- Country of Origin;
- Value of goods;
- Customs Status of the goods (In free circulation?)
- Excisable goods (Y/N)
- Supporting documents where required (see below).

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Where a manifest entry is accepted in lieu of a full declaration, it will be treated as a declaration made in advance, therefore where the goods under the transport contract are accompanied, the person accompanying the goods will be expected to present any relevant documents to Customs on arrival as set out above for advance declarations. If stopped by a Customs Officer, information supporting the movement of the goods such as booking and transport details should be able to be provided if requested.



## **6. Oral Declarations and Declaration by Conduct**

### **Oral Declarations – 3<sup>rd</sup> Country Goods arriving Directly or Indirectly and Declared for the Free Circulation Procedure**

An individual may make a Customs declaration for the free-circulation procedure orally in respect of the following goods:

- a) non-commercial goods which cannot be declared by conduct;
- b) personal gifts which cannot be declared by conduct; or
- c) commercial goods or samples contained within accompanied baggage (Merchandise in Baggage), including baggage carried in a small vehicle, if—
  - i. the individual is a qualifying traveller;
  - ii. the goods are not liable to excise duty;
  - iii. the value of the goods does not exceed £1,500; and
  - iv. the weight of the goods does not exceed 1000kg.

However, an individual may not make a Customs declaration for the free-circulation procedure orally on behalf of another person in respect of non-commercial goods or personal gifts.

An individual may also make a Customs declaration for the free circulation procedure orally in respect of the following goods if, at the time of import, there is full relief from import duty available in respect of the goods to that individual or the person on whose behalf the declaration is made:

- personal effects and goods for sports purposes
- means of transport, as well as spare parts, accessories and equipment for those means of transport
- professional equipment
- pallets, as well as spare parts, accessories and equipment for those pallets
- containers, as well as spare parts, accessories and equipment for those containers
- portable musical instruments temporarily imported by travellers and intended to be used as professional equipment
- welfare materials for seafarers used on a vessel engaged in international maritime traffic
- medical, surgical and laboratory equipment
- instruments and apparatus necessary for a doctor to provide assistance for a patient awaiting an organ transplant
- disaster relief material used in connection with measures taken to counter the effects of disasters or similar situations affecting the Bailiwick
- packings which are imported filled and are intended for re-export, whether empty or filled, bearing the permanent, indelible markings identifying a person established outside the UK-Crown Dependencies Customs Territory.

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- radio and television production and broadcasting equipment and vehicles specially adapted for use for the purposes of radio and television production and broadcasting and their equipment, imported by public or private organisations established outside the UK-Crown Dependencies Customs Territory and approved by the customs authorities issuing the authorisation for the temporary admission of such equipment and vehicles.

**Oral Declarations – British Islands Goods Imported from Another Place in the UK-Crown Dependencies Customs Union and Declared for the Free Circulation Procedure or Home Use**

An individual may make a Customs declaration for the free-circulation procedure orally in respect of the following goods:

- a) non-commercial goods which cannot be declared by conduct; or
- b) personal gifts which cannot be declared by conduct.

**Oral Declarations – 3<sup>rd</sup> Country Goods arriving Directly or Indirectly and Declared for the Temporary Admission Procedure**

An individual may make a Customs declaration for a temporary admission procedure orally in respect of goods which are portable musical instruments where the individual:

- a) is a qualifying traveller; and
- b) the instruments are intended to be used for professional purposes in the Bailiwick.

An individual may make a Customs declaration for a temporary admission procedure orally in respect of goods which are:

- a) packaging used to contain goods which are being imported, where the packaging—
  - i. is intended for export on completion of that use in accordance with the applicable export provisions; and
  - ii. has a permanent, indelible marking showing the name and address of the person who is established outside of the Bailiwick to whom the packaging is to be exported;
- b) radio or television broadcasting equipment, including a vehicle adapted for use in the production of such broadcasts made by such equipment, if the individual is established outside of the Bailiwick; or
- c) intended to be used to relieve the effects of a disaster affecting the Bailiwick.

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An individual may make a Customs declaration for the temporary admission procedure orally in respect of the following goods, if at the time of import full relief from import duty is available in respect of the goods to that individual or the person on whose behalf the declaration is made:

- personal effects and goods for sports purposes
- means of transport, as well as spare parts, accessories and equipment for those means of transport
- professional equipment
- pallets, as well as spare parts, accessories and equipment for those pallets
- containers, as well as spare parts, accessories and equipment for those containers
- welfare materials for seafarers used on a vessel engaged in international maritime traffic
- medical, surgical and laboratory equipment
- animals intended for transhumance or grazing or for the performance of work or transport
- instruments and apparatus necessary for a doctor to provide assistance for a patient awaiting an organ transplant

#### **Declarations by Conduct – 3<sup>rd</sup> Country Goods arriving Directly or Indirectly and Declared for the Free Circulation Procedure**

An individual who is a qualifying traveller may make a Customs declaration for the free-circulation procedure by the conduct described in Regulation 13(2)(a) in respect of the following goods, if, at the time of import a full relief from import duty and/or excise duty (where relevant) is available in respect of the goods to that individual or the person on whose behalf the declaration is made and all import restrictions and Customs procedures in respect of the goods have been complied with:

- non-commercial goods
- personal gifts in travellers' personal baggage
- portable musical instruments

An individual who is a qualifying traveller may make a Customs declaration for the free-circulation procedure by the conduct described in Regulation 13(2)(b) in respect of the following goods, if, at the time of import a full relief from import duty and/or excise duty (where relevant) is available in respect of the goods to that individual or the person on whose behalf the declaration is made and all import restrictions and Customs procedures in respect of the goods have been complied with:

- non-commercial goods
- personal gifts in travellers' personal baggage
- means of transport
- portable musical instruments

An individual who is a qualifying traveller and has travelled directly from a 3<sup>rd</sup> Country, may make a Customs declaration for the free-circulation procedure by the conduct described in Regulation 13(2)(c)

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in respect of goods which are a pleasure craft, if at the time of import full relief from import duty is available in respect of the goods to that individual or the person on whose behalf the declaration is made.

An individual who is a qualifying traveller and has travelled directly from a 3rd Country, may make a Customs declaration for the free-circulation procedure by the conduct described in Regulation 13(2)(d) in respect of goods which are a private aircraft, if at the time of import full relief from import duty is available in respect of the goods to that individual or the person on whose behalf the declaration is made.

### **Declarations by Conduct – British Islands Goods Imported from Another Place in the UK-Crown Dependencies Customs Union and Declared for the Free Circulation Procedure/Home Use**

An individual who is a qualifying traveller may make a Customs declaration for the free-circulation procedure by the conduct described in Regulation 13(2) in respect of non-commercial goods and personal gifts in travellers' personal baggage, if:

- at the time of import a full relief from excise duty is available in respect of the goods;
- the goods are not liable to import duty, pursuant to the provisions of section 4 (No customs duties chargeable in respect of goods wholly obtained in, or imported directly from, the United Kingdom, Jersey and the Isle of Man) of the Import Duties (Tariff and Related Provisions) (Bailiwick of Guernsey) Ordinance, 2019; and
- all import restrictions and Customs procedures in respect of the goods have been complied with.

### **Declarations by Conduct– 3<sup>rd</sup> Country Goods arriving Directly or Indirectly and Declared for the Temporary Admission Procedure**

An individual may make a Customs declaration for a temporary admission procedure by the conduct described in Regulation 13(2)(a) or (b) in respect of goods which are:

- a) portable musical instruments where the individual:
  - i. is a qualifying traveller; and
  - ii. the instruments are intended to be used for professional purposes in the Bailiwick;
- b) intended to be used to relieve the effects of a disaster affecting the Bailiwick; or
- c) any of the following goods, if, at the time of import a full relief from import duty is available in respect of the goods to that individual or the person on whose behalf the declaration is made and all import restrictions and Customs procedures in respect of the goods have been complied with -
  - personal effects and goods for sports purposes
  - spare parts, accessories and equipment for pallets

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- spare parts, accessories and equipment for containers
- spare parts, accessories and equipment for means of transport
- welfare materials for seafarers used on a vessel engaged in international maritime traffic
- medical, surgical and laboratory equipment

An individual may make a Customs declaration for a temporary admission procedure by the conduct described in Regulation 13(2)(b) in respect of the following goods if at the time of import a full relief from import duty is available in respect of the goods to that individual or the person on whose behalf the declaration is made:

- pallets
- containers
- means of transport

## **7. Interpretation**

**“3<sup>rd</sup> Country”** means any Country or territory outside of the UK-Crown Dependencies Customs Union.

**“3<sup>rd</sup> Country goods”** means goods that have been imported from or originate from a country outside of the UK-Crown Dependencies Customs Union which have not been cleared into free circulation in the UK-Crown Dependencies Customs Union and have entered the Bailiwick either-

- a) under transit from another port or airport in the British Islands, or
- b) on a direct route into the Bailiwick.

**“British Islands Goods”** means any goods obtained from any place within the UK-Crown Dependencies Customs Union which have either been grown, produced or manufactured in that place or all liability to customs duties in respect of their import into the UK-Crown Dependencies Customs Territory has been discharged.

**“GEMS”** means the Guernsey Customs & Excise electronic system known as the Guernsey Electronic Manifest System, which includes the Passenger Payment Portal.

**“merchandise in baggage”** means commercial good carried by passengers in accompanied baggage or in private vehicles for trade or business use.

**"non-commercial goods"** means goods—

- a) which are provided by one individual to another;
- b) where no payment is made, directly or indirectly, for the goods by the recipient;
- c) which are for the personal use of the recipient; and
- d) which do not form part of a series of consignments of goods made between the individuals.

**“Passenger Payment Portal”** means the declaration element of GEMS, available only through dedicated terminals at entry points into the Bailiwick, at which a qualifying traveller can declare imported goods.

**"personal gifts"** means goods contained within accompanied baggage of a qualifying traveller which—

- a) are intended for an individual's personal use;
- b) are not imported for commercial purposes; and
- c) do not form part of a series of consignments of goods imported by the qualifying Traveller.

**“pleasure craft”** means a vessel, which at the time of its arrival in the Bailiwick, is being used for private recreational purposes.

**"private aircraft"** means an aircraft which is not used for the carriage for hire or reward of passengers or of mail or other cargo.

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"**qualifying traveller**" means an individual who—

- a) is not resident in the Bailiwick and is arriving in the Bailiwick for a temporary stay; or
- b) is resident in the Bailiwick and is returning after a temporary stay outside the Bailiwick.

"**small vehicle**" means a motor vehicle (other than an invalid carriage, moped or motor bicycle) which is not constructed or adapted to carry more than nine persons, inclusive of the driver, and has a maximum gross weight not exceeding 3.5 tonnes.

"**UK-Crown Dependencies Customs Union**" means the United Kingdom-Crown Dependencies Customs Union, comprising the United Kingdom, Jersey, Guernsey and the Isle of Man, established by the Arrangement between the Government of the United Kingdom of Great Britain and Northern Ireland and the States of Guernsey concerning the establishment and operation of the United Kingdom-Crown Dependencies Customs Union.





## Information required for the C88 form (SAD):

### Box 1. – Declaration

This box has 3 subdivisions but only the first 2 are to be used.

First subdivision, enter the type of declaration as follows:

| Code | Type of Declaration   |
|------|---|
| GB   | All the goods being declared are from a territory within the UK-Crown Dependencies Customs Union (UK, Isle of Man, Jersey and Guernsey) |
| IM   | All other goods   |

Second subdivision, used to indicate the type of declaration and whether the goods have arrived or not.

| Code | Type of Declaration     | Goods Arrived or Not |
|------|-------------------------|----------------------|
| A    | Normal Full Declaration | Goods arrived        |
| D    | Normal Full Declaration | Goods not arrived    |

The third subdivision should be left blank.

### Box 2 – Consignor/Exporter

The consignor/exporter name and address are to be provided. An Economic Operators Registration and Identification (“EORI”) number can also be included if known.

A consignor is the party which, by contract with a carrier, consigns or sends goods with the carrier, or has them conveyed by the carrier.

An exporter is the person on whose behalf the export declaration is made and who is the owner of the goods or has a similar right of disposal over them at the time when the declaration is accepted.

For paper declarations only one consignor/exporter may be declared. A separate paper declaration will be required for each consignor/exporter in cases where there are multiple consignors/exporters.

If the goods are imported under a contract of sale, the consignor/exporter is the first person or company selling them; otherwise it is the person or company owning the goods prior to their importation.

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### **Box 3 – Forms**

If the paper declaration only uses one form, this may be left blank. If continuation sheets are used in addition to the C88, then the page number and number of sheets overall should be included. For example, if the paper declaration consists of a C88 and two continuation sheets, enter 1/3 on the C88 and 2/3 and 3/3 on the subsequent pages.

### **Box 5 – Items**

Enter the total number of items declared on the C88 and all continuation sheets used for the consignment.

### **Box 6 – Total Packages**

Enter the total number of packages making up the consignment covered by the paper declaration. Where goods are imported in bulk (e.g. grain, sand, oil) enter "1".

### **Box 7 – Reference Number**

For optional use by the declarant to record a commercial reference for their own purposes (e.g. an invoice number reference).

### **Box 8 – Consignee and Number**

The consignee's name and address are to be provided. An EORI number can also be included if known.

For paper declarations only one consignee may be declared. A separate paper declaration will be required for each consignee in cases where there are multiple consignees.

'Consignee' includes any owner of the goods or any other person possessing, or beneficially interested in them at any time between their importation and their clearance by customs or the person to whom goods have to be delivered.

When goods are being entered for a customs warehouse, the name, address of the approved Warehouse trader is required unless shown in Box 14 as the declarant.

### Box 14 – Declarant/Representative

The declarant’s type of representation together with their name and address are required. An EORI number can be included if known. On paper declarations, the phone number of the declarant or signatory must be included.

| Code | Type of Representation                                  |
|------|---|
| 1    | Trader completing own declaration (self-representation) |
| 2    | Direct Representation                                   |
| 3    | Indirect Representation                                 |

To avoid confusion with any EORI numbers (irrespective of whether or not they are included), the Type of Representation code should be placed in square brackets, e.g. [1], at the beginning of the “No. field.” If the type of representation has been entered as ‘1’ then no further details need be supplied. In all other cases enter the declarant’s identity.

Any person may appoint a representative (Customs Agent) to perform the acts and formalities laid down under the customs laws and regulations.

#### Direct representation

Where an agent is acting as a ‘direct’ representative, in the name and on behalf of another person - the ‘declarant’, the agent must hold (and be able to produce on customs request), written authority of their powers to act as the declarant’s representative. Failure to produce written authority will result in liability resting with the agent.

Where an agent delegates the making of a declaration to a sub- agent and the sub-agent makes the declaration in a ‘direct’ capacity, in the name and on behalf of the first agent, the sub- agent must hold (and be able to produce on request to customs) written authority of their power to act. Failure to produce written authority will result in liability resting with the sub-agent.

#### Indirect representation

Where the declarant is acting as an ‘indirect’ representative in their own name, but on behalf of another person, both parties accept joint liability for all information provided.

Where an agent delegates the making of a declaration to a sub-agent in an indirect capacity on behalf of the first agent, then the sub-agent becomes the customs debtor. The original agent ceases to be a customs debtor because they neither make the declaration nor have responsibility for performing the acts and formalities laid down by customs rules.

### **Box 15(a) – Country of Dispatch Code**

Normally the relevant country code for the country from which the goods were initially dispatched to the Bailiwick should be entered. If, however, in the course of their transportation, there is a stoppage or legal action taken in respect of the goods in an intermediate country, such as a non-UK country causing them to remain in that country for a longer period than would normally have been the case, the country code for the last intermediate country, such as the non-UK Country where the goods were last located before arrival in the Bailiwick, should be entered instead.

For goods which have been subject to a further commercial transaction en route, for example a change of ownership in an Intermediate country, such as a non-UK country enter the code for the country where the change took place.

Deep sea fisheries. For goods consigned direct to the Bailiwick from the deep sea fisheries enter the code for the country in which the fishing vessel is registered. Show the description 'deep sea fisheries' in Box 31.

ISO Country codes can be found at [www.iso.org](http://www.iso.org). The ISO alpha-2 code should be used unless otherwise specified. Alternatively, HMRC publish Country and associated currency codes on their [www.gov.uk](http://www.gov.uk) pages.

### **Box 21 – Identity and Nationality of the Active Means of Transport Crossing the Border**

The nationality of the active means of transport is not required where a code 5 or 7 has been entered in Box 25 (Post or Own Propulsion).

Enter the Nationality of the active means of transport crossing the border, except:

- in the case of ships or aircraft registered in the colonies or dependencies of a foreign country enter the nationality of that country
- in the case of ships or aircraft registered in the UK dependent territories enter the nationality of that territory
- for fish landed directly by foreign fishery vessels enter 'FF'

### **Box 22 – Invoice Currency and Total Amount Invoiced**

First subdivision - invoice currency.

Unless the goods have been invoiced in more than one currency or a fixed rate of exchange as stipulated in the contract of sale, is being used enter in the space for codes on the extreme left of the box, the currency code for the currency in which the goods have been invoiced.

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If the goods have been invoiced in more than one currency or a fixed rate of exchange as stipulated in the contract of sale, is being used enter the code for sterling. The rate of exchange used must be declared in Box 44. A copy of the worksheet or valuation declaration showing how the conversion was made, must be attached. Evidence to support the use of fixed rates will normally be required.

#### Second subdivision – Amount

In the remaining area of this box enter in the currency identified in the first subdivision either:

- the invoice price (or the adjusted invoice price when valuation methods 1 or 6 are used (see box 42 invoice price)
- the customs value of the goods

This box should be completed with the sum of the item prices declared in Box 42, in the currency invoiced. The rules associated with the amounts to be entered at item level are set out in Box 42.

#### Box 25 – Mode of Transport at the Border

Enter the relevant code from the following list

| Mode of transport              | Code |
|--------------------------------|------|
| Sea transport                  | 1    |
| Road transport                 | 3    |
| Air transport                  | 4    |
| Postal consignment (see below) | 5    |
| Fixed transport installations  | 7    |
| Inland waterway transport      | 8    |
| Own propulsion                 | 9    |

Code 5 should only be used in respect of goods handled by Guernsey Post. The “actual” mode of transport should be used for all other goods.

#### Box 30 – Location of the Goods

Part 1 – country code, enter “GB”

Part 2 – location code, enter “GSY”

### **Box 31 – Packages and Description of Goods**

For each item on the declaration a description of goods, package marks, number and kind and any container numbers are to be entered as set out below. Any “description of goods” boxes on continuation sheets that aren’t used must be crossed through.

#### **Description of Goods**

Enter a description of the goods that will identify them. If the goods described here don’t comprise the whole contents of a package, container or trailer this should be made clear by adding the words ‘part case’, ‘part container’, ‘part trailer’. The description of the goods must be the normal trade description and detailed enough for immediate, precise identification and classification but should not comprise of the full description set out in the tariff.

Where the commodity code to be used depends on size, weight or other physical criteria, the description should include that information.

Chemicals classified in chapters 28 and 29 of the UK Trade Tariff should be described using their precise chemical name and the appropriate 5 digit reference number.

Where goods are chargeable with excise duties in respect of parts or ingredients, the description included should make this clear and the excisable parts or ingredients declared in box 47.

#### **Package Marks, Number and Kind**

Package counts and package marks are conditional, depending on whether ‘bulk’ or ‘unpacked’ is used.

Identify the packaging that holds the packaging that immediately surrounds the goods, such as ‘the number of individual items packaged in such a way that they cannot be divided without first undoing the packing, or number of pieces, if unpackaged’.

For each kind of package, enter:

- Any marks and numbers on the packages. Taking into account the packaging examples given above, where there is one common identifying number for all of the packaging then only this number need be entered. If there isn’t enough space to record all the information, create another set of package details with the same kind of packages code. Put PM=’ in front of the marks and numbers - for example ‘PM=ABC123’.
- The quantity of packages, or for unpackaged goods, the number of pieces. Precede the quantity by ‘PN=’ for example ‘PN=99’.
- A ‘Kind of package’ code. Put PC=’ in front of the package code - for example ‘PC=AE’.

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If for an item there is more than one set of package marks/number/kind, separate each set of details by a semi-colon ‘;’.

### **Containers**

Complete this field as follows:

- if the goods will be in a container at the point of entering the UK or EU, enter the container number(s)
- if the goods are containerized but the container number(s) are not yet known then enter ‘number(s) unknown’
- if the goods are not containerised or it is not known whether they are containerised then leave this field blank

To avoid duplication, the container number should only be declared against the first item of a declaration. Where further items on the same declaration are packed into different containers, Box 31 will need to show the correct container number at item level.

Precede the (list of) container numbers by ‘CN=’ or, for part containers, by ‘Part Container=’, and separate each container number by a comma, for example ‘Part Container=ABCD12345, BCDE234567, WXYZ98765’.

The term ‘container’ covers:

- large, re-usable containers, for example ISO types designed to be transported by road, rail, sea, or air
- smaller re-usable types of containers of an internal volume of a cubic metre or more designed to be transported by road, rail, sea or air and capable of specialised handling without unloading
- specialised re-usable containers designed to be used for particular goods and transported by road, rail, sea or air
- Goods are to be regarded as containerised even when a container is mounted on a road vehicle or rail wagon.

### **Box 33 – Commodity Code**

Commodity codes that are to be used can be found in the UK Trade Tariff. The code will usually consist of 10 digits however certain goods which are subject to variable charges such as anti-dumping duties, an additional 4 digit code may also apply. The entry of codes constitutes a declaration which is basic information for the assessment of import duty charges.

In the first sub-division enter the first 8 digits of the commodity code as set out in the UK Trade Tariff.

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In the second sub-division, enter the next two digits (digits 9 and 10) if appropriate.

If there are any additional codes required for good subject to variable charges, these should be entered in the third sub-division.

The fourth sub-division should be left blank.

### Box 34(a) – Country of Origin Code

Enter the 2 letter country code for the country of origin of the goods. Where goods are not wholly processed in one country, the country of origin to be declared is the country where the final substantial processing took place, resulting in the manufacture of a new product or representing an important stage in its manufacture.

### Box 36 – Preference

A reference code must be given for all 3<sup>rd</sup> Country Goods being imported into the Bailiwick. The 3 digit code indicates whether a reduction in, or relief from import duty applies. The code is comprised of the following elements:

| First digit | Definition of the codes   |
|-------------|---|
| 1           | Normal tariff arrangement (no preference certificate)   |
| 2           | Generalised System of Preferences (GSP)   |
| 3           | Other tariff preferences (such as EUR1, EUR-MED (where this is used to establish the originating status) or Invoice Declarations) |
| 4           | Customs duties under the provisions of Customs Union Agreements   |

| Second and third digits | Definition of the codes  |
|-------------------------|--|
| 00                      | None of the following.   |
| 10                      | Tariff suspension.   |
| 15                      | Tariff suspension with specified end-use.  |
| 18                      | Tariff suspension with certificate confirming the special nature of the product. |
| 19                      | Airworthiness certificate.   |
| 20                      | Tariff quota.  |
| 23                      | Tariff quota with specified end-use.   |
| 25                      | Tariff quota with certificate confirming the special nature of the product.      |
| 28                      | Tariff quota following outward processing.                                       |
| 40                      | Special end-use resulting from the common customs tariff.                        |
| 50                      | Certificate confirming the special nature of the product.                        |



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**Box 37 – Procedure**

Enter the appropriate (7 digit) Customs Procedure Code (CPC) from the HMRC list. The first 4 digits of the code must be entered in the first sub-division and the remaining 3 digits in the second sub-division.

Only CPCs in the same series are allowed to be used on the same declaration. The series codes can be found at the end of the numerical index for CPCs. Entry of a CPC in this box constitutes a formal declaration that the conditions of relevant regulations will be complied with and legally binds the declarant accordingly.

**Box 38 – Net Mass**

Completion of this box is dependent on the definition in the Tariff (for example under the CPC or commodity code) or elsewhere, such as an import license.

Enter up to 3 decimal places the net mass in kilograms (kg) of the goods described in box 31. The net mass is the weight of the goods themselves without any packaging.

**Box 39 – Quota**

When a reduced or nil rate of import duty is claimed against a Tariff quota enter the relevant serial number as listed in the UK Trade Tariff in this box.

Quota relief cannot be claimed for goods which are being entered for customs warehousing.

**Box 40 – Declaration/Previous Document**

Where an “Entry Summary Declaration” (ENS) has been submitted to the UK Import Control System (ICS) as part of the Safety and Security requirements, enter the relevant reference number in this box.

**Box 41 – Supplementary Units**

Where in the UK Trade Tariff more than one unit of quantity is shown in column 4 against the commodity code for the item, enter the quantity in terms of the unit numbered “2” in that column – up to 3 decimal places if needed.

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### **Box 42 –Item Price**

Enter the invoice price for the goods described in the relevant Box 31 in the currency used in Box 22 unless the rules for declaring customs value being used require otherwise.

Where Valuation Method 1 or 6 is being used for import duty purposes, the invoice price per item must be adjusted to include:

For Valuation Method 1:

- any deduction allowable from a purchase price which is not shown in another box must be made manually and the net amount entered in this box (evidence to support the deduction is to be attached)
- any addition to be made to a post CIF invoice or selling price for example for royalty or license fees must be made manually and the gross amount entered in this box

For Valuation Method 6 all calculations other than:

- percentage adjustments advised by either HMRC's Customs Valuation Advisory Section (which must be shown in Box 45)
- freight costs (which must be shown in Box 63), must be made manually and the adjusted amount entered in this box

When the invoice price/value being declared is duty inclusive, the total invoice amount per item must include import duty (including any secured duty), definitive anti-dumping duty, definitive countervailing duty and retaliatory duty.

A Customs Value must be declared where:

- a UK Simplified Procedure Value (SPV) applies
- the valuation method used to determine the customs value is Method 2, 3, 4(a) or 5
- the customs value using Method 4(b) is used for security purposes

When importers or agents use their own valuation methods the customs value must also be declared in this box.

On multi-item declarations, the total of all the amounts entered in the Box 42's must equal the amount shown in Box 22.

More detailed information on the customs value of goods and valuation methods can be found in HMRC Notice 252 (available on [www.gov.uk](http://www.gov.uk))

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### Box 43 – Valuation Method

If any of the goods on the declaration are subject to ad valorem import duty and the total declaration value exceeds £6,500, this box must be completed for all items on the declaration to indicate the valuation method to be used to calculate the value for Customs Duty. For SPV (code 7), Box 43 must always be completed irrespective of the value of the goods.

Where the value has been established using a Standard Import Value (SIV) and declared under CPC 40 00 E02 Box 43 must be left blank.

Enter the appropriate valuation method code in this field and declare the relevant documents in Box 44 which supports the valuation method being used.

More detailed information on the customs value of goods and valuation methods can be found in HMRC Notice 252 (available on [www.gov.uk](http://www.gov.uk))

| Code | Valuation Method  |
|------|---|
| 1    | Valuation Method 1 – Transaction value                    |
| 2    | Valuation Method 2 – Transaction value of identical goods |
| 3    | Valuation Method 3 – Transaction value of similar goods   |
| 4    | Valuation Method 4 - The Deductive Method                 |
| 5    | Valuation Method 5 – The Computed Value                   |
| 6    | Valuation Method 6 – The “Fall Back” Method               |
| 7    | Simplified Procedure Value (SPV)                          |

### Box 44 – Additional Information/Documents Produced/Certificate and Authorisations

If a claim for preferential treatment is being made, enter the appropriate preference in the top left hand side of the box. If no preference is being claimed enter ‘No Preference’.

The following details should be completed as appropriate:

- Invoice number and date of invoice, (a copy of the invoice is required and should be attached)
- Import Licence Number, or ‘OGIL’ if an individual licence is not required
- Type and number of any preference certificate issued
- The authorisation reference for the relevant special procedure if the good are being declared to a special procedure
- Freight charges showing all transportation costs up to the first port/airport of entry into the British Islands.

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When more than one item is imported in a consignment and the information requested is identical for all items declared, enter the full details in Box 44 on page 1 and enter 'as per item one' in all subsequent Box 44's on the continuation forms.

#### **Box 46 – Statistical Value**

Where required by the Customs Procedure Code (CPC) enter the statistical value for the item in pounds sterling (£).

For goods subject to ad valorem duty, the value for import duty is to be taken as the statistical value.

For all other goods the statistical value is to be determined in relation to the point at which the goods enter the British Islands. This means that the value must include freight, insurance, commission and all other costs, charges and expenses incidental to the sale and delivery of the goods to the port or place of importation into the British Islands. Any excise duty chargeable in the Bailiwick is excluded.

When the goods are re-imported after process or repair abroad, the value to be declared must include the cost of the process or repair and the value of the goods when exported.

#### **Box 48 – Deferred Payment**

Where the importer holds a deferment account, their authorised duty deferment number should be entered here. If the declarant is acting on behalf of a duty deferment account holder (as the consignee), the declarant must be authorised to use the consignee's account and be able to produce that authority accordingly.

#### **Box 54 – Place and Date, Signature and Name of the Declarant/Representative**

Where the declarant is completing the declaration themselves under 'self-representation', they shall be liable for the content of all declarations so completed and submitted.

Where the declarant is acting as a 'direct' representative, in the name of and on behalf of another person, the declarant must hold (and be able to produce on request to customs) written authority of their powers to act. Failure to do so will result in liability resting with the representative.

Where an agent delegates the making of a declaration to a sub-agent, and the sub-agent makes the declaration in a 'direct' capacity, in the name of and on behalf of the first agent, the sub-agent must hold (and be able to produce on request to customs) written authority of their powers to act. Failure to produce written authority will result in liability resting with the sub-agent.

Where the declarant is acting as an 'indirect' representative in his/her own name, but on behalf of another person, both parties accept joint liability. A declarant failing to state the level of

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representation the declaration will be deemed to be acting in his/her own name and on his/her own behalf.

Customs may at any time require evidence that a declarant has been authorised by a consignee to sign declarations on the consignee's behalf.

Under direct representation enter:

- the place at which the declaration was made and the date
- the name of the declarant
- 'pp' or 'by' the name of the agent
- the handwritten signature of the person completing the form
- the full name of the person completing the form
- the status of the person completing the form (for example director, clerk)

Under indirect representation enter:

- the place at which the declaration was made and the date
- the name of the agent
- the handwritten signature of the person completing the form
- the full name of the person completing the form
- the status of the person completing the form (for example director, clerk)
- In signing Box 54 a legal declaration is being made that the details shown on the form and any continuation sheets are true and complete and that the requirements of any Bailiwick legislation has been met.