

BAILIWICK OF GUERNSEY CUSTOMS INFORMATION

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Customs & Excise

A Division of the Guernsey Border Agency

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1. Introduction and Purpose of this Notice

On 1st January 2021 the transition period with the European Union (EU) ended and the Bailiwick formed a Customs Union with the UK, Jersey and Isle of Man. As a consequence certain additional controls on the movement of goods between the Bailiwick and the EU were introduced. This document outlines key areas of customs processes and provides information to support businesses and individuals involved in those process.

Further guidance and information on Customs procedures can be found on the Guernsey Border Agency website - [GOV.GG - Guernsey Border Agency Website](#) - and information specific to Brexit can be found here - [GOV.GG - Brexit Information for Businesses](#).

2. Trade with the UK, Jersey and Isle of Man – “the Customs Union”

A Customs Arrangement was signed between the Bailiwick, the UK, Jersey and Isle of Man on 26th November 2018. This Arrangement took effect on 1st January 2021 and allows the tariff free movement of goods between the four territories. Effectively the Bailiwick is in a Customs Union covering all trade in goods involving the elimination of customs duty on imports and exports and any charges having equivalent effect, and has adopted a common customs tariff in relation to trade with any countries outside the Customs Union.

The text of the Customs Arrangement between the UK and the Bailiwick of Guernsey can be found here - [UK-Guernsey customs arrangement](#)

The Bailiwick is outside the fiscal territory of the UK (i.e. for VAT and excise duty). Therefore certain goods are subject to excise duty on importation into the Bailiwick even when imported from the UK, Jersey or Isle of Man. Excise duty is a tax charged on the importation and manufacture of alcohol, tobacco and certain fuels. VAT (and Jersey’s GST) will continue to be applied to goods arriving into UK, Jersey and Isle of Man when sent from the Bailiwick.

Is import duty liable on goods imported from the UK, Jersey or Isle of Man?

No, unless the goods imported are goods that have originated outside of these places and have not previously been declared for import and had import tariffs applied in the UK, Jersey or Isle of Man then import duty will not be liable. Excise duty on goods such as alcohol, tobacco and fuel, will be liable.

3. Trade with Jurisdictions outside the Customs Union

Importers of goods from places outside the Customs Union are required to complete additional customs procedures. This includes having to submit a customs declaration and the payment of any relevant import tariffs.

This may include:

- **Classifying goods in the UK Tariff** to determine what duties and restrictions may apply. *See section below – [“Trade Tariff and classifying goods”](#)*
- **Customs declarations** – In general an electronic customs declaration must be submitted for any goods traded directly with a country outside of the Customs Union. *See section below – [“Customs Declarations”](#) and [“Export declarations”](#)*
- **Import and export licences or supporting documentation**, may be required to import and export specific types of goods into and from the Bailiwick. *See section below – [“General import and export controls \(Prohibited and Restricted Goods\)”](#)*
- **Safety and security declarations** need to be made by the carrier of the goods (this is usually the haulier, airline or shipping line, depending on the mode of transport used to import or export goods) for all goods imported or exported directly to/from a country outside the Customs Union. *See section below – [“Safety & Security declarations”](#)*

As goods from places outside the Customs Union will be liable to import tariffs, importers may consider placing them under special customs procedures in certain circumstances. These include:

- **Warehousing** – to suspend import duty on the goods until they are required at which point the import duty is paid. Import duty warehouses will require customs approval and normally financial security to cover any potential loss of import duty whilst the goods are in the warehouse. Import duty warehouses are separate to excise duty warehouses, i.e. an excise duty warehouse could not be used to warehouse goods liable to import duty unless specifically authorised by customs to do so.
- **Temporary admission** – to temporarily import goods such as samples, professional equipment or items for auction, exhibition or demonstration. Goods cannot be altered whilst within the Bailiwick and must be exported within certain timeframes.
- **Inward processing** - to get relief from import duty on goods that are imported to be processed, and then exported, or used in the Bailiwick.

In most cases you must be approved by Guernsey Customs & Excise to use special customs procedures and provide financial security to cover any potential loss of import duty whilst the goods are under the procedure.

4. Customs Declarations

In general an electronic customs declaration is required for all goods imported from places outside the Customs Union. Relevant customs tariffs may also apply. If an import licence or supporting documentation is required this will need to be provided at the time of making the declaration - *See section below – “[General import and export controls \(Prohibited and Restricted Goods\)](#)”*

Importers can make the declarations themselves or appoint someone else such as a courier, freight forwarder or customs agent to undertake this on their behalf.

When a freight consignment arrives into the Bailiwick from outside the Customs Union, the shipper, airline or associated carrier will hold the goods until a customs declaration has been submitted, relevant tariffs paid and any other import requirements have been fulfilled. Relevant customs tariffs will need to be paid on all goods that are imported.

Frequently Asked Questions in Relation to Customs Declarations:

Are full electronic customs declarations required for goods from the UK, Jersey or Isle of Man? No, unless the goods imported are controlled or restricted goods, excise goods (alcohol, tobacco or fuel) or they are goods that have originated outside of these places and have not previously been declared for import and had import tariffs applied.

How can these declarations be made?

Generally customs declarations will need to be submitted electronically via the Guernsey Electronic Manifest System (GEMS). Declarations are submitted via data fields that require specific information about each commodity (item) that has been imported. For each consignment imported, header level data which will contain information regarding the supplier, total value and consignee etc. will need to be submitted followed by a specific line of data for **each product** in that consignment. Each line will contain data which must include the description of the item, the value and a commodity code associated to that product.

These declarations can be made in advance of the goods arriving at the ports to enable the goods to be released on arrival (subject to any other border controls or restrictions). For example, once it is known that goods are on their way, importers can submit a pre-declaration based on the information that they have and pay any relevant tariffs. The submitted declaration will then be assigned to those goods on importation and not held pending a declaration at that point.

Can someone make and submit the declarations on behalf of the importer?

Yes, customs declarations can be complicated. Importers may wish to consider appointing a person to make customs declarations on their behalf (an agent). Agents can help find the information needed to complete and submit customs declarations. Please note that agents acting on behalf of importers will need to be established in the Bailiwick in order to undertake customs functions obligated through Bailiwick legislation. The importer will still be responsible for the information that agents submit and any import duties that may become liable.

A list of Bailiwick based businesses that may be able to make customs declarations on behalf of importers can be found here - [GOV.GG - List of Bailiwick based Customs Agents](#)

Importers who decide not to use an agent will need to make and submit customs declarations themselves. Importers will need to get access to the Guernsey Electronic Manifest (“GEMS”) to do this. Detailed guidance on the process for making a declaration and creating a GEMS account can be found on the Guernsey Border Agency website - [GOV.GG - Guernsey Border Agency Website](#)

Importers of goods from outside the Customs Union should consider the following action for making customs declarations to minimise delays in receiving goods:

- **Decide on how to make and submit declarations**

If importers decide to use an agent they should engage with them early to establish what information will be required and to ensure that they are able to make these declarations on behalf of the importer. Importers who choose to make and submit declarations themselves should [Create a GEMS Account](#) and review the [Import Declaration Guidance](#).

- **Get familiar with the declaration process**

A [test version of the Guernsey Electronic Manifest System](#) is available which replicates the live version. Importers can use this test version to make declarations in a safe environment to ensure that they understand the declaration requirements ahead of submitting live information to customs.

- **Consider submitting pre-declarations**

Submitting declarations in advance will most likely enable goods to be customs cleared before they even arrive at the ports. This method enables importers to complete customs import formalities whilst the goods are in transit rather than when they are sitting at the port.

- **Find the right commodity codes for the goods that are to be imported**

A commodity code for each different product that is imported will be required when making customs declarations. If goods are classified correctly then the rate of import duty that will be liable would also be known. The latest UK trade tariffs can be found [here](#). Importers that are not sure how to classify goods should check how to [find the right commodity code](#).

- **Consider applying for a duty deferment account**

Importers who regularly import goods from outside the Customs Union may benefit from having a duty deferment account. This enables import duty charges to be deferred after a declaration has been made and submitted and to be paid once a month through direct debit instead of being paid on individual consignments. To set up a duty deferment account importers will need to be authorised by the Guernsey Border Agency. Importers who think a duty deferment account is right for their level of imports should make [contact](#) with the Guernsey Border Agency to find out how to apply. A financial guarantee to cover any outstanding unpaid duty will be required. These guarantees must be provided by a bank or other approved financial institution.

- **Engage with supply chains**

Importers should engage with those who supply and deliver their goods to discuss what information or processes might be required to complete customs procedures both here and at departure/transit ports. Buyers should also be familiar with the International Commercial Terms (known as “Incoterms”) which are terms set out between the seller and buyer determining who is responsible for shipping, customs clearance, charges etc. *See section below – “[Incoterms](#)”*

5. Trade Tariff and classifying goods

The Bailiwick applies the UK Global Tariff to goods imported from anywhere other than the UK, Jersey or Isle of Man. Further details can be found here - [GOV.GG - UK Tariff Regulations](#)

The tariff payable will be established using the commodity code, the value of the goods and the origin of the goods that are declared on customs declarations.

A commodity code will be needed for each different product that is imported when making a customs declaration. If goods are classified correctly importers will also then know what rate of import duty they will be expected to pay. Importers who are not sure how to classify goods should check how to [find the right commodity code](#). A step-by-step guide for navigating the UK Tariff has also been provided by the Guernsey Border Agency here - [GOV.GG - UK Trade Tariff](#)

Importers of goods that originate in the EU may be able to claim a preferential rate of duty when imported into the Bailiwick. This means they'll be free of Customs Duty. To find out how to claim preferential rates of duty on goods covered in the UK's deal with the EU and how to declare goods imported into the UK and Bailiwick of Guernsey on the import declaration please follow this link - [GOV.GG - EU Preferential Rates](#)

6. Export declarations

Goods that are exported on a permanent basis directly to places other than the UK, Jersey or Isle of Man, require the submission of an electronic export declaration which must be submitted via the Guernsey Electronic Manifest System (GEMS) prior to the goods being exported.

The export declaration can be made by the exporter themselves or an appointed agent. Export declarations will need to be submitted for every consignment being exported directly to a place other than the UK, Jersey and Isle of Man. Consignments without declarations will not be granted export clearance and will therefore be ‘detained.’

Guidance on the submission of an export declaration can be found here - [GOV.GG - Export Declaration Guidance](#)

In order for Customs export measures and controls to be applied export declarations will need to be submitted before the goods leave the Bailiwick in all cases. Where goods are exported directly from the Bailiwick to a place other than the UK, Jersey or Isle of Man the Customs and Excise (Safety and Security) (Export) (Bailiwick of Guernsey) Regulations, 2019 will require that **all** export data is submitted by the exporters **and carriers** within certain time limits.

Where exported by sea freight and the voyage is less than 24 hours, all cargo export data must be submitted at least 2 hours before departure. Where exported by air, export data must be submitted at least 30 minutes prior to the aircraft's departure. Goods that have not obtained export clearance by these times will not be able to be shipped. Export declarations submitted by exporters or agents will therefore need to be submitted in good time to enable carriers to finalise their export manifests. Exporters should liaise with their carriers to determine when declarations must be submitted to enable carriers to finalise export data to comply with legal timeframes for submission.

[GOV.GG - Export Declarations and Manifests](#) provides further, more detailed information regarding export declarations, including a supplementary document which details:

- The updated export manifest specification
- The fields that will be mandatory for Export Declarations on GEMS
- The Detained Export Consignments API
- An Overview of Declaration Submission API

7. Safety & Security declarations

From **1st January 2022** carriers of goods operating services into the Bailiwick directly from places other than the UK, Jersey or the Isle of Man will be required to lodge electronic Safety & Security declarations, in advance of their arrival.

It will be mandatory for all carriers, and in some cases the hauliers themselves, to provide customs authorities with advance information for goods being brought into the Bailiwick from places other than the UK, Jersey or Isle of Man. These declarations must be pre-notified ahead of the arrival of any goods. The time that this must happen depends on the nature of the cargo:

When shipping goods via:

ENS must be submitted:

maritime containerised cargo	at least 24 hours before loading at the port of departure
maritime bulk/break bulk cargo	at least four hours before arrival
maritime sea voyages of less than 24 hours	at least two hours before arrival
short-haul flights - less than four hours' duration	at the time of actual take-off
long-haul flights	at least four hours before arrival

Failure to submit this information within the timeframes required may result in goods being held at the port of arrival and customs penalties being issued.

The legislation supporting this requirement is [The Customs and Excise \(Safety and Security\) \(Bailiwick of Guernsey\) Regulations, 2020](#).

The carrier or their authorised representative submitting the information must have a valid Economic Operator Registration and Identification (“EORI”) number - *See section below – “[Economic Operator Registration and Identification \(EORI Numbers\)](#)” for further information.*

Bailiwick traders will be required to submit this information (known as an Entry Summary Declarations or ENS) to the UK’s Import Control System (ICS). The UK is responsible for ICS and as such the key information available in this respect is that which is made publically available via the UK Government website.

Current available UK guidance in respect of operation of and access to ICS can be found here:

- [GOV.UK - Check if you need to make an entry summary declaration](#)
- [GOV.UK - Import Control System Northern Ireland: support for software developers](#)
- [GOV.UK - Import Control System Northern Ireland: technical specifications for software developers](#)

It should be noted that there is no method for entering an ENS manually into ICS or through an online ‘portal’.

The potential methods through which operators may submit ENS to ICS, include:

- Using a third party customs agent offering such services ([GOV.UK - Search the register of customs agents and fast parcel operators](#) may assist but this does not mean all listed companies will offer ICS entry)
- Utilise a Community Service Provider (CSP) network interface to upload ENS declarations direct to ICS and handle messaging exchanges either through bespoke software or by trader front ends offered by the CSP if relevant ([GOV.UK - Community Systems Providers \(CSPs\)](#))

- Apply for ICS trader front end access through the Government Gateway and use available or bespoke software to upload declarations through the Government Gateway ([The Association of Freight Software Suppliers](#))

Therefore, Bailiwick carriers and hauliers that must submit an ENS will need to decide whether to obtain access to ICS themselves through one of the above methods **or** source a UK agent who already has access to ICS that can discharge this requirement on their behalf.

Export Safety & Security

There is also a requirement for Safety & Security checks to be conducted when services of goods depart a Bailiwick port or airport directly to a place other than the UK, Jersey or Isle of Man. Unlike import safety and security requirements **this requirement is currently in force**. This is achieved by using the export manifest and export declaration data submitted onto GEMS by exporters and carriers. ***Also see section – “[Export declarations](#)”***

Safety & Security at EU Ports

It should be noted that the EU have their own Safety & Security requirements, separate to that of the Bailiwick and the UK. Therefore carriers are also required to submit (the opposite) Safety & Security declarations to the EU for the same movements between the Bailiwick and an EU port/airport, i.e. when arriving into the Bailiwick from an EU port an import Safety and Security declaration would need to be submitted to the UK ICS and an export Safety & Security declaration submitted to the EU port of departure. The reverse would be required for movements the other way.

Carriers are therefore required to lodge electronic Safety & Security declarations at the EU ports of departure and arrival in addition to local requirements. Guernsey Customs are unable to give advice on the requirements at EU ports.

Businesses that may be required to submit Safety & Security declarations should consider the following:

- Familiarising themselves with the Safety & Security requirements, including ICS.
- Advertising the requirements to customers, who themselves may need to lodge electronic Safety & Security declarations onto ICS (where a business is the ‘active means of transport’ they will need to lodge the declaration themselves).
- Applying for an EORI. ***See section below – “[Economic Operator Registration and Identification \(EORI Numbers\)](#)” for further information.***
- Establishing how to submit Safety & Security declarations to EU ports/airports of departure and arrival.

8. Economic Operator Registration and Identification (EORI Numbers)

An EORI (Economic Operator Registration and Identification) number is required by businesses and people undertaking certain customs functions in the UK and across the EU. The UK operate a UK EORI scheme separate to the EU's. A UK EORI is a 12 digit number prefaced with the letters "GB".

If established in the Bailiwick of Guernsey, an EORI number which starts with GB is needed if:

- Information is submitted directly to HM Revenue and Customs.
- A 'statement on origin' is issued to an EU customer in order for that customer to claim a preferential rate of duty on goods exported to them under the Trade and Cooperation Agreement between the UK and the EU. An EORI number is required in any origin statement issued, regardless of the value.
- Transit information is submitted through the NCTS computer system.

Further guidance issued by the Guernsey Border Agency can be found here - [GOV.GG - Economic Operator Registration and Identification \(EORI Numbers\)](#)

9. Preferential Tariffs (Free Trade Agreements)

EU trade agreements no longer apply to the UK or the Bailiwick. The UK is seeking trade agreements with international trading partners and has reproduced the effects of trading agreements that previously applied to ensure continuity for businesses. The Bailiwick is part of these trade agreements for the purpose of tariffs and therefore the preferential tariff arrangements apply.

Importers of goods that originate in countries covered by a Free Trade Agreement may be able to claim a preferential rate of duty when those goods are imported into the Bailiwick. This means they'll be a lower rate of import duty or free of duty altogether. Customers of Bailiwick businesses whose goods originate in the Bailiwick may also be able to claim preferential rates of import duty when they import Bailiwick goods into their countries.

Where trade occurs with countries not covered by a Free Trade Agreement the normal tariff rates will apply. Importers and exporters are therefore advised to identify any trade preferences that they, or their customers, may benefit from to ensure the most favorable rate of import duty can be claimed.

Free Trade Agreement with the European Union

The United Kingdom has agreed a [Trade and Cooperation Agreement with the EU](#). This means that if goods originate in the EU or UK, preferential rates of duty may be claimable when imported into the respective countries. This means they'll be free of Customs Duty. To claim preferential rates of duty, products must originate in the EU or UK (as the exporting country). If goods do not meet the rules of origin requirements (or it cannot be proven that the goods meet them) customs duty will still need to be paid.

Further guidance on claiming preferential rates of duty between the Bailiwick and EU, including rules of origin requirements, can be found here - [GOV.GG - EU Preferential Rates](#)

Free Trade Agreements with non-EU countries

The following link to GOV.UK provides information on the trade agreements the UK has already signed with non-EU countries and the trade agreements still in discussion- [GOV.UK - UK Trade Agreements with Non-EU Countries](#).

10. International Commercial Terms (“Incoterms”)

Incoterms are internationally recognised terms of trade for the sale of goods. Advice on Incoterms can be found on the International Chamber of Commerce website - [International Chamber of Commerce - International Commercial Terms](#).

These transport terms should be agreed between the seller and buyer of goods and determines the obligations of each party in the supply of those goods. There are several different Incoterms that are used ranging from Ex-Works (“EXW”) where the seller effectively makes the goods available to the buyer and the buyer must then arrange transport, shipping, customs clearance, payment of duties etc., through to Deliver Duty Paid (“DDP”) where the seller takes on all of the responsibility including the customs clearance and duty payment at the destination.

Where used, terms must be agreed between the seller and the buyer. Guernsey Customs are not to provide advice on the terms to use or resolve any disputes arising from their use.

11. Transit of Goods

Transit is a customs procedure that allows goods to be moved through certain countries, to their destination, whilst customs duties and other taxes (such as VAT) are suspended. The goods remain under customs control whilst in transit. A guarantee is usually required to secure all charges on the goods.

Normally, when goods are to remain and be used in a particular country, they are declared to a customs procedure known as “free circulation”. Goods entered for free circulation become liable to all relevant duties and taxes at that point. In the case of goods arriving into the Bailiwick from a country outside the Customs Union (anywhere except UK, Jersey or Isle of Man) that will include customs duty and excise duty (where applicable). In the case of the same goods being entered for free circulation in the UK, VAT will also become liable. If goods are not to be declared to free circulation then they must be declared to another customs procedure, i.e. they cannot just leave the port whilst under customs control. A transit procedure can be used when goods are to pass through a country that is not the destination of the goods in order to suspend any duties and taxes that may have been liable if the goods were to be remaining in that country.

In the case of goods transiting the UK, when the goods arrive at the UK border they are subject to import duty and VAT. If the goods are entered to free circulation at that point then import duty **and VAT** would become liable (this is obviously something Bailiwick businesses want to avoid). Therefore in these circumstances if the goods are placed under transit the import duty and VAT can be suspended until they exit at the UK-Bailiwick border (e.g. Portsmouth). The UK Customs authorities will not allow goods to be released at the UK border without them being entered to a customs procedure – it is there revenue at risk at that point if the goods never make it to the Bailiwick. The goods could then travel across the UK and down to the Bailiwick whereupon the procedure would be ended here by the Guernsey Border Agency and any duties liable paid here following an import declaration being made. Buyers or importers will need to negotiate as to who is responsible for making these arrangements if this routing/method is chosen and who will make relevant declarations at the borders in respect of the goods being imported.

Goods destined for the Bailiwick that are to transit the UK can be placed under transit when they arrive at the UK Border. Alternately, this process could be started at the point of departure if the goods are being exported from the European Union. Prior to leaving the EU, the UK Government signed up to the Common Transit Convention and subsequently extended it to cover the Channel Islands. This allows for goods to be placed under duty suspension when travelling through the Countries who have signed up to the convention (which includes all of the EU countries) and only being charged the relevant duty once the goods have arrived at their destination. With the extension of the CTC agreement to the Bailiwick of Guernsey, CTC movements can be both commenced and ended in the Bailiwick for exports and imports respectively. Therefore where goods are to be shipped from the EU, via the UK, it may be that the transit procedure can be started at the place of departure in the EU, as opposed to at the EU border usually resulting in less delays at the UK border.

As a customs authorisation and guarantee needs to be in place in the Country where the transit procedure is commenced, importers of goods that are needing to use transit will need to ensure they have discussed and agreed delivery terms and responsibilities with the exporter as to who is responsible for the various stages of transport and whether or not Customs Intermediaries such as freight forwarders and/or Customs agents or brokers should be used. Due to the complexities of some of the paperwork and customs procedures in different jurisdictions, occasional importers are highly recommended to discuss their international transport requirements with dedicated customs agents who will be able to make relevant arrangements and organise for the required paperwork to be completed.

Customs Agents based in the Bailiwick may be able to assist with transit procedures even where they start outside of the Bailiwick. A list of Bailiwick based Customs Agents can be found here - [GOV.GG - List of Bailiwick based Customs Agents](#)

Further, more detailed guidance on transit is available on request from [Guernsey Customs & Excise](#).

12. General import and export controls (Prohibited and Restricted Goods)

There are some goods that are not allowed to be imported into the Bailiwick of Guernsey regardless of where they come from. These goods are known as "prohibited goods" and are banned. They will be seized by customs and importers may be prosecuted.

Some goods are banned but in certain cases may be brought into/sent out of the Bailiwick of Guernsey if the relevant licence or permit prior to importation/exportation has been obtained. In some cases it may also depend upon where they are imported from or exported to. These goods are known as "restricted goods".

Importers and exporters may need to apply for an import or export licence or provide supporting documentation to import or export restricted goods into or out of the Bailiwick, or to meet the conditions of the relevant customs import or export procedures.

Further details regarding prohibited and restricted goods can be found here - [GOV.GG - Prohibited and Restricted Goods](#).

Import of animals, food from animal products and plants

Rules with respect to food hygiene, animal health, products of animal origin and plants, traded with the EU has changed and new requirements will continue to be phased in until March 2022. These goods will be required to meet sanitary (health) and phytosanitary (plant health) requirements (known as SPS measures) before they can be imported or exported. SPS measures are measures to protect humans, animals, and plants from diseases, pests, or contaminants. Goods subject to SPS measures include:

- Live animals, animal feed and bedding
- Dairy products
- Meat and poultry products
- Fish and fish products
- Plants and plant material

Further details regarding the import requirements for animals, plants and feed can be found here - [GOV.GG - Animals, Plants & Feed](#)

Questions in relation to the import and export of animals - [GOV.GG - Contact States Veterinary Office](#)

Questions in relation to the import and export of plants - [GOV.GG - Contact Plant Health](#)

Questions in relation to the import and export of food from animal products - [GOV.GG - Contact Environmental Health](#)

13. Further information

Guernsey Border Agency Website

Further Bailiwick of Guernsey customs information can be found on the GOV.GG pages here:

- <https://www.gov.gg/gba>

Guernsey Customs & Excise

Guernsey Customs & Excise contact details:

- ✉ Email - customsandexcise@gcis.gov.gg
- ☎ Telephone - 01481 741431
- 📄 Customs and Excise, New Jetty, White Rock, St Peter Port, Guernsey, GY1 2LL

GOV.UK Website*

The UK government website:

- <https://GOV.UK>

**Please note that guidance on GOV.UK has been issued for UK businesses and individuals. Whilst most of the content in relation to customs procedures will be relevant to businesses and individuals in the Bailiwick, some may not.*