

Customs and Excise (Vessels and Aircraft) (Inbound and Outbound Goods Information) Directions, 2023

Under sections 14(3) and (6), 14A(2)(c), 27(1)(a) and 28(2) of the Customs and General Provisions (Bailiwick of Guernsey) Law, 1972 ("the Law")

1 Legal status and content of these Directions

1.1 These Directions, so far as they relate to Arrivals, are:

- (a) directions under section 14(3) of the Law as to the form and content of declarations required to be made by the master of any vessel and commander of any aircraft arriving in any island of the Bailiwick of Guernsey from a port or place outside the Bailiwick,
- (b) questions put to the master of the vessel and the commander of the aircraft under section 14(6) of the Law,
- (c) demands for documents relating to the carriage of goods under section 14(6) of the Law, and
- (d) directions under section 14A(2)(c) of the Law as to the form and content of declarations required to be made and signed by the proprietor of any consolidated load of goods to be unloaded from the vessel or aircraft.

1.2 These Directions, so far as they relate to Departures, are:

- (a) directions under section 27(1)(a) of the Law as to the form, manner and content of the entry outwards required to be delivered by the master of a vessel on board of which goods or stores are to be loaded at a port in the Bailiwick for a voyage to an eventual destination outside the Bailiwick,
- (b) directions under section 28(2) of the Law as to the procedure for any vessel or aircraft to obtain clearance for departure from the Bailiwick on a voyage or flight to an eventual destination outside the Bailiwick, and
- (c) directions under section 28(2) of the Law as to the documents to be produced and information to be provided by any person applying for such clearance.

1.3 These Directions and the Outbound Passenger Directions supersede any other previous directions issued or made in respect of the declarations, entries or reports required to be submitted under any of the provisions of the Law referred to in paragraph 1.1 or 1.2.

2 Compliance with these Directions

2.1 The persons referred to in paragraphs 1.1 and 1.2 respectively are responsible for complying with these Directions, even if an agent or other person acts on their behalf.

2.2 Non-compliance with these Directions may result in forfeiture of goods and stores and may be a criminal offence punishable on conviction by a fine, imprisonment or both.

2.3 Compliance with these Directions in relation to departures **and** the Outbound Passenger Directions automatically results in clearance being given for the departure of the vessel or aircraft from the Bailiwick at the time declared for its departure unless before its departure the Chief Revenue Officer notifies the master of the vessel or (as the case may be)

commander of the aircraft, or the person applying for clearance, that the vessel or aircraft has not been cleared for departure.

- 2.4 Conversely, non-compliance with these Directions in relation to departures **or** the Outbound Passenger Directions, automatically results in clearance being denied for the departure of the vessel or aircraft from the Bailiwick, unless before its departure the Chief Revenue Officer specifically notifies the master of the vessel or (as the case may be) commander of the aircraft, or the person applying for clearance, that the vessel or aircraft has been cleared for departure.

3 **Forms and GEMs**

A form or online database (including GEMS) required to be completed and submitted as a declaration, entry or report under these Directions:

- (a) refers to the version of the form (where available) or online database specified in the Schedule,
- (b) constitutes part of these Directions,
- (c) is available at the place indicated in the Schedule, and
- (d) must be completed and submitted in accordance with the procedure specified in the Schedule.

4 **Interpretation**

- 4.1 In these Directions, unless the context requires otherwise –

"authorised agent" means a shipping agent or any other person authorised by the Chief Revenue Officer to submit entries on GEMs for the purposes of these Directions,

"Bailiwick" means Bailiwick of Guernsey,

"commercial aircraft" means any civilian aircraft used for the carriage for hire or reward of passengers, or mail or other cargo,

"commercial vessel" means any civilian vessel used for the carriage for hire or reward of passengers, or mail or other cargo,

"consolidated load of goods" has the meaning given by section 14A(7) of the Law,

"crew effects" means the personal effects of crew members of the vessel or aircraft,

"the Customs Territory" has the meaning given by regulation 25 of the Customs and Excise (Safety and Security) (Bailiwick of Guernsey) Regulations, 2020,

"declare" includes making an entry required to be made under section 14, 14A, 27 or 28 of the Law; and **"declaration"** includes the provision of any information or documents required under these Directions,

"**Outbound Passenger Directions**" means the Customs and Excise (Vessels and Aircraft) (Outbound Passenger Information) Directions, 2022,

"**pleasure craft**" means any civilian vessel other than a commercial vessel,

"**private aircraft**" means any civilian aircraft other than a commercial aircraft,

"**prohibited or restricted import**" means any goods the importation of which is prohibited or restricted by or under any enactment,

"**qualifying traveller**" means a person who –

- (a) is not resident in the Island and arrives in the Island for a temporary stay, or
- (b) is resident in the Island and is returning after a temporary stay outside the Island,

4.2 In these Directions –

- (a) "**business**" includes any undertaking which is carried on for gain or reward, and
- (b) without limiting the generality of the expression "**carried in the course of a business**", goods are regarded to be carried in the course of a business, if they are carried –
 - (i) for an income, fee, emolument or other consideration in money or money's worth, or
 - (ii) otherwise than free of charge.

4.3 Unless the context requires otherwise, an expression used in these Directions and not defined in paragraph 4.1 has the meaning given in the Law.

5 Directions for Commercial Vessels

Directions for Arrivals

5.1 Subject to paragraph 5.2, the following goods must be declared -

- (a) stores and crew effects that are to be landed in the Island,
- (b) goods carried in the course of a business or trade (other than stores and crew effects),
- (c) goods carried under the terms of a commercial transport contract, whether accompanied or not, and
- (d) stores and crew effects retained on board, where required to be declared by a customs officer.

5.2 In relation to goods falling within paragraph 5.1(b), the following goods need not be declared: any goods carried in personal baggage or a private vehicle by a qualifying traveller (not a commercial transport operator) who is connected to the business or trade concerned.

5.3 In the case of a consolidated load of goods to be landed in the Island, other than mail declared under section 14 of the Law, the proprietor of each individual consignment must declare the load.

Directions for Departures

- 5.4 Subject to paragraph 5.5, the following goods must be declared -
- (a) goods carried in the course of a business or trade, and
 - (b) goods carried under the terms of a commercial transport contract, whether accompanied or not.
- 5.5 The following goods need not be declared –
- (a) stores,
 - (b) crew effects, and
 - (c) in relation to goods falling within paragraph 5.4(a), any goods carried in personal baggage or a private vehicle by a qualifying traveller (not a commercial transport operator) who is connected to the business or trade concerned.

Procedure for and content of declarations

- 5.6 The declaration (other than a declaration required under paragraph 5.1(d)) must be made by completing and submitting the Manifest Declaration (Masters' Declaration) on GEMS and must include all information and documents required by GEMS for the purposes of the declaration.
- 5.7 A declaration required under paragraph 5.1(d) must be made by completing and submitting Form GC7/26.
- 5.8 For the avoidance of doubt the following must be declared under paragraphs 5.1 and 5.4:
- (a) goods falling within paragraph 5.1 or (as the case may be) 5.4 and remaining on board the vessel but destined for another port of call (i.e. goods for trans-shipment) – these must be noted as being in transit, and
 - (b) any empty container or empty trailer carried on the vessel.

6 Directions for Commercial Aircraft

Directions for Arrivals

- 6.1 Subject to paragraph 6.2, the following goods must be declared -
- (a) goods carried in the course of a business or trade (other than stores and crew effects), and
 - (b) goods carried under the terms of a commercial transport contract, whether accompanied or not.
- 6.2 In relation to goods falling within paragraph 6.1(a), the following goods need not be declared: any goods carried in personal baggage by a qualifying traveller (not a commercial transport operator) who is connected to the business or trade concerned.
- 6.3 In the case of a consolidated load of goods to be landed in the Island, other than mail declared under section 14 of the Law, the proprietor of each individual consignment must declare the load.

Directions for Departures

- 6.4 Subject to paragraph 6.5, the following goods must be declared -
- (a) goods carried in the course of a business or trade, and
 - (b) goods carried under the terms of a commercial transport contract, whether accompanied or not.
- 6.5 The following goods need not be declared –
- (a) stores,
 - (b) crew effects, and
 - (c) in relation to goods falling within paragraph 6.4(a), any goods carried in personal baggage by a qualifying traveller (not a commercial transport operator) who is connected to the business or trade concerned.

Procedure for and content of declarations

- 6.6 The declaration must be made by completing and submitting the Manifest Declaration (Masters' Declaration) on GEMS and must include all information and documents required by GEMS for the purposes of the declaration.
- 6.7 For the avoidance of doubt the following must be declared under paragraphs 6.1 and 6.4:
- (a) goods falling within paragraph 6.1 or (as the case may be) 6.4 and remaining on board the aircraft but destined for another airport (i.e. goods for trans-shipment) – these must be noted as being in transit, and
 - (b) any empty container or empty trailer carried on the aircraft.

7 Directions for Pleasure Craft

Directions for Arrivals

- 7.1 The following goods must be declared –
- (a) goods carried on board that are to be landed in the Island,
 - (b) goods chargeable with any duty, whether or not they are to be landed in the Island, and
 - (c) any prohibited or restricted import, whether or not they are to be landed in the Island.
- 7.2 The declaration must be made by completing and submitting Form GC27 and must include all information and documents required by that form for the purposes of the declaration.

Exclusion of Bailiwick-registered pleasure craft and fishing vessels

- 7.3 Unless the vessel arrives in the Bailiwick with goods or people required to be declared by or under any other provision of the Law or any other enactment, no declaration is required to be made in respect of the following –
- (a) any pleasure craft registered in Part III of the Guernsey Register of British Ships kept under the Merchant Shipping (Bailiwick of Guernsey) Law, 2002 or in the register kept under the Boats and Vessels (Registration, Speed Limits and Abatement of Noise) Ordinance, 1970, or

- (b) any fishing vessel registered in Part II of the Guernsey Register of British Ships kept under the Merchant Shipping (Bailiwick of Guernsey) Law, 2002.

8 Directions for Private Aircraft

Directions for Arrivals

- 8.1 The following goods must be declared –
 - (a) goods carried on board that are to be landed in the Island,
 - (b) goods chargeable with any duty, whether or not they are to be landed in the Island, and
 - (c) any prohibited or restricted import, whether or not they are to be landed in the Island.
- 8.2 The declaration must be made by completing and submitting the General Aviation Report and must include all information and documents required by that form for the purposes of the declaration.

9 Time Limits for Making Declarations, etc.

- 9.1 In the case of all Arrivals, the master of the vessel, commander of the aircraft or (as the case may require) proprietor of the goods must make the declaration, answer the questions and provide the information in accordance with these Directions –
 - (a) in all cases before any portion of the cargo of the vessel or aircraft has been unloaded (as required by section 14(2) of the Law), and
 - (b) in the case of goods imported into the Bailiwick from outside the Customs Territory in respect of which Part 1 of the Customs and Excise (Safety and Security) (Bailiwick of Guernsey) Regulations, 2020 applies, no later than the time limit for submitting an entry summary declaration under that Part.
- 9.2 In the case of the Departure of a vessel, the declaration must be made –
 - (a) in all cases, before any goods are taken on board the vessel at the port (as required by section 27(1) of the Law),
 - (b) in the case of a voyage to an eventual destination outside the Customs Territory by a vessel carrying goods in respect of which Part 2 of the Customs and Excise (Safety and Security) (Bailiwick of Guernsey) Regulations, 2020 applies, no later than the time limit for submitting an export summary declaration under that Part, and
 - (c) in any case not falling within paragraph (b), no later than 60 minutes before departure.
- 9.3 In the case of the Departure of an aircraft, the declaration must be made –
 - (a) in all cases, before any goods are taken on board the aircraft at the airport,
 - (b) in the case of a flight to an eventual destination outside the Customs Territory by an aircraft carrying goods in respect of which Part 2 of the Customs and Excise (Safety and Security) (Bailiwick of Guernsey) Regulations, 2020 applies, no later than the time limit for submitting an export summary declaration under that Part, and
 - (c) in any case not falling within paragraph (b), no later than 30 minutes before departure.

10 Amendments to Declarations

- 10.1 In order to amend a declaration made in relation to Arrivals or Departures on GEMS, for example to reflect any short shipments, over shipments, missing groupage manifests or any other discrepancies, the person wishing to amend the declaration must notify the proposed amendment to the Chief Revenue Officer using GEMS.
- 10.2 In order to amend a declaration made in relation to Arrivals or Departures on a Form GC27, Form GC7/26 or a General Aviation Report, the updated form or report must be completed, signed and submitted in the normal way.
- 10.3 A proposed amendment will require authorisation by a customs officer before it is treated as a valid amendment to the declaration concerned.
- 10.4 The Chief Revenue Officer may require additional information or evidence before any amendment is authorised.

11 Business Continuity Procedures or Special Arrangements

- 11.1 Where formal notification is given by the Chief Revenue Officer that business continuity procedures have been activated, or where special arrangements have been made with the agreement of the Chief Revenue Officer in an individual case, a declaration that would otherwise be required to be made on GEMS may be submitted –
 - (a) by email to customsandexcise@gba.gov.gg, or
 - (b) in paper form instead of electronically.

Note: an example of this where GEMS is likely to be inaccessible for a significant period of time.

- 11.2 A declaration submitted under the procedure in paragraph 11.1. must include the information and documents that would be required to be submitted if the declaration were submitted on GEMS.
- 11.3 A declaration in respect of a commercial vessel submitted under the procedure in paragraph 11.1 by way of completed IMO FAL Forms 1 and 2 will be regarded to comply with paragraph 11.2.

12 Revocation of Directions of 2022

The Customs and Excise (Vessels and Aircraft) (Inbound and Outbound Goods Information) Directions, 2022, dated 7th April, 2022 are revoked.

13 Citation and Commencement

- 13.1 These Directions may be cited as the Customs and Excise (Vessels and Aircraft) (Inbound and Outbound Goods Information) (Directions), 2023.
- 13.2 These Directions come into force on 9th February, 2023.

Dated this 8th day of February, 2023

A handwritten signature in black ink, appearing to read 'Rebecca Falla', with a long horizontal flourish extending to the right.

Rebecca Falla, Acting Deputy Chief Officer

Authorised by the Committee of Home Affairs

SCHEDULE

Forms, the GEMS database, where these are available and procedure for submitting an entry, declaration or report using the form or database

Form or Database	Version number	Where available	Procedure for submitting entry, declaration or report
Form GC27 (Report of Arrival for Pleasure-Craft)	GC27 2021	<p>The carbonised form is available from any Customs office at St Peter Port Harbour, St Sampson's Harbour or Beaucette Marina, Guernsey, or Braye Harbour, Alderney and at the Offices of both Guernsey and Alderney Harbours.</p> <p><i>Note: at the time these Directions are issued, a sample of the form is available to be previewed here.</i></p>	The pink copy is to be retained on board, and the white copy submitted to Customs either at a Customs office or designated collection point (Yellow Customs Declaration Boxes situated around the approved ports of St Peter Port Harbour, St Sampson's Harbour, Beaucette Marina, Braye Harbour in Alderney and at the Harbour Offices).
Form GC7/26	GC7/26(1) 2021	The form is available from any Customs office at St Peter Port Harbour, St Sampson's Harbour or Beaucette Marina, Guernsey, or Braye Harbour, Alderney and at the Offices of both Guernsey and Alderney Harbours.	The form must be completed and submitted in hard copy to Customs either at a Customs office or designated collection point (Yellow Customs Declaration Boxes situated around the approved ports of St Peter Port Harbour, St Sampson's Harbour, Beaucette Marina, Braye Harbour in Alderney and at the Harbour Offices).
General Aviation Report (GAR)	GAR 2021	<p>Published online by the Guernsey Border Agency.</p> <p><i>Note: at the time these Directions are issued, the form is available here.</i></p> <p>The form is also available from any Customs office at Guernsey or Alderney airport and at the Offices of both Guernsey and Alderney Airports.</p>	<p>In the case of arrivals in or departures from Guernsey airport, the completed report must be submitted either at the airport Customs Office (post box by door to Customs Office in the main terminal building), a designated collection point (Airport Flight Briefing office and aircraft handling agents ASG and Aiglle) or by way of an electronically signed form emailed to detectionbranch@gba.gov.gg.</p> <p>In the case of arrivals in or departures from Alderney airport, the completed report must be submitted at the Customs Office at the airport or by way of an electronically signed form emailed to Alderney@gba.gov.gg.</p>

Form or Database	Version number	Where available	Procedure for submitting entry, declaration or report
GEMS, or the Guernsey Electronic Manifest System		Published online by the Guernsey Border Agency. <i>Note: at the time these Directions are issued, GEMS is accessible here.</i>	The Manifest Declaration (Masters' Declaration) must be completed and submitted online on GEMS – (a) in the case of a vessel, by the master of the vessel or an authorised agent on behalf of the master, (b) in the case of an aircraft, by the commander of the aircraft or an authorised agent on behalf of the commander, and (c) in the case of a consolidated load of goods to be landed in the Island, by the proprietor of each individual consignment or an authorised agent on behalf of the proprietor.
IMO FAL Forms 1 and 2	[no version indicated]	Published online by the Guernsey Border Agency. <i>Note: at the time these Directions are issued, both forms are available here.</i>	See paragraphs 11.1 and 11.3.