BAILIWICK OF GUERNSEY CUSTOMS INFORMATION FOR IMPORTERS OF GOODS

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Customs & Excise

A Division of the Guernsey Border Agency

Contents

1. Introduction

If you import goods into the Bailiwick, then you may be required to complete customs formalities and procedures. This document outlines the basic areas of customs processes in relation to the importation of goods and provides information to support you if involved in those import processes.

Guernsey Border Agency Website
Further Bailiwick of Guernsey customs information can be found on Guernsey Border Agency - States of Guernsey.

Specific Guernsey customs information for businesses can be found at Business - States of Guernsey.

Relevant Guernsey customs Legislation, Regulations and Notices can be found at Legislation, Regulations and Notices - States of Guernsey.

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 in 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 with the UK, Jersey and Isle of Man 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.

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

If goods are in ***free circulation*** in the UK, Jersey or Isle of Man, then no import duty will be liable if imported directly into the Bailiwick from those places. Excise duty will be liable on alcohol, tobacco or fuel when imported from anywhere outside of the Bailiwick, including the UK, Jersey or Isle of Man.

"Free circulation" *means: Goods wholly obtaining from a place within the Customs Union or goods on which all liability to import duties in respect of their import into the Customs Union has been discharged.*

3. Trade with Jurisdictions outside the Customs Union

If you import goods from places outside the Customs Union, you'll be required to complete additional customs formalities. This includes having to submit a customs declaration and the payment of any relevant duties.

A duty of customs (known as "import duty") is charged in accordance with relevant Customs Law when goods are imported into the Bailiwick. Subject to the provisions of the Customs Law, because Guernsey is in a Customs Union with the UK, Jersey and Isle of Man, no import duties are charged in respect of goods imported directly into the Bailiwick from those places, when:

- Those goods were wholly obtained in the UK, Jersey, or the Isle of Man,
- All liability to import duties in respect of their import into the UK, Jersey, or the Isle of Man, has been discharged.

All other goods imported into the Bailiwick may be liable to import duty, this includes goods from the European Union and all third countries (Rest of the world).

Goods that originate in countries covered by a trade agreement may be subject to preferential rates of duty when those goods are imported into the Bailiwick directly from such places. This means they'll be a lower rate of import duty or free of duty altogether: ***See section below – "Preferential Tariffs (Trade Agreements)"***

A full electronic customs declaration will need to be completed for all goods imported from outside the Customs Union. This will include:

- **Classifying goods in the UK Tariff** to determine what duties and customs measures may apply: ***See section below – "Trade Tariff, classifying goods and the customs value"***

- **Customs declarations** – In general, an electronic import declaration must be submitted for any goods imported directly from a country outside of the Customs Union: ***See section below – "Import Declarations"***

- **Import and export licences or supporting documentation**, may be required to import and export specific types of goods into the Bailiwick: ***See section below – "General import and export controls (Prohibited and Restricted Goods)"***

4. Excise Duty

Excise duty is a different duty to import duty. Excise duty is applied to alcohol, tobacco and some fuels imported into or manufactured in the Bailiwick. Excise duty is set by the States of Guernsey in accordance with local government requirements. The rates are reviewed annually by the States of Guernsey and set at budget time, which is usually in October. They cover Guernsey and Alderney; Sark sets its own rates via the Chief Pleas.

You will need to submit an electronic customs declaration for most imports of alcohol, tobacco and fuels: ***See section below – "Import Declarations".*** Relevant excise rates will be applied to imports of these products. Guernsey and Alderney excise rates can be found in the downloads section of Customs and Excise Duties and Rates - States of Guernsey.

5. Import Declarations

In general, you will need to submit an electronic customs declaration if you import goods from places outside the Customs Union, and if you import goods liable to excise duty from anywhere outside the Bailiwick. Relevant customs tariffs may also apply. If an import licence or supporting documentation is required, you will need to provide this at the time of making the declaration: ***See section below – "General import and export controls (Prohibited and Restricted Goods)"***

You can make the declarations yourself or ask someone, such as a courier, freight forwarder or customs agent, if they can undertake this on your behalf: Appointing a Customs Agent - States of Guernsey

When a freight consignment arrives into the Bailiwick which requires the submission of an import declaration, the shipper, airline or associated carrier will hold the goods (generally referred to as "detained") until a customs declaration has been submitted, relevant tariffs paid, and any other import requirements have been fulfilled. The shipper, airline or associated carrier should advise you if your goods are detained and provide you with the necessary reference number to submit an import declaration. If you have access to the Guernsey Electronic Manifest ("GEMS") and have an account in GEMS for the purpose of making import declarations yourself, then you will be able to see these detained consignments in your list of items that require customs clearance: Create a GEMS account - States of Guernsey

Frequently Asked Questions in Relation to Customs Declarations:

Am I required to submit a full electronic customs declaration for goods I import from the UK, Jersey or Isle of Man?

If the goods you've imported are clearly identified as in ***free circulation*** in the UK, Jersey or Isle of Man, then you'll only need to submit a full electronic customs declaration if the goods you've imported are excise goods (alcohol, tobacco or fuel) or are subject to import prohibitions or restrictions.
"Free circulation" *means: Goods wholly obtaining from a place within the Customs Union or goods on which all liability to import duties in respect of their import into the Customs Union has been discharged.*

How can I submit a full electronic customs declaration to Guernsey Customs?

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

You can make these declarations in advance of the goods arriving at Bailiwick ports, which should enable the goods to be released to you more quickly (subject to any other border controls or restrictions that may be necessary). For example, once you know that goods are on their way, if you have all the relevant information, you can submit a pre-arrival declaration and pay any relevant tariffs. The submitted declaration will then be assigned to your goods once they are imported.

Can someone make and submit the declarations on my behalf?

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

If you decide not to use an agent, then you will need to make and submit customs declarations yourself. You will need to get access to the Guernsey Electronic Manifest ("GEMS") to do this. Guidance on the process for making a declaration and creating a GEMS account can be found on the Guernsey Customs and Excise website: Create a GEMS account - States of Guernsey

If you import goods from outside the Customs Union should consider the following action for making customs declarations, which should minimise delays in you receiving your goods:

- **Decide on how you wish to make and submit declarations**
  If you decide to use an agent, you should engage with them early to establish what information they will require to make these declarations on your behalf. If you choose to make and submit declarations yourself, you 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. You can use this test version to make declarations in a safe environment to ensure that you understand the declaration requirements ahead of submitting live information to customs.

- **Consider submitting pre-arrival declarations**
  Submitting declarations in advance will most likely enable your goods to be cleared through customs more quickly. This method enables you to complete customs import formalities whilst the goods are on their way to you, rather than when they are already here and sitting in the detained facilities.

- **Find the right commodity codes for the goods that you are importing**
  A commodity code for each different product that you import will be required when making customs declarations for import duty purposes. If goods are classified correctly then the rate of import duty that you will be paying will also be known. The latest UK trade tariffs can be found here. If you are not sure how to classify goods, you should check how to find the right commodity code. The A to Z of classified goods may assist you with finding commodity codes for common products.

- **Consider applying for a duty deferment account**
  If you regularly import goods that are liable to import duties, then you may benefit from having a duty deferment account. This enables your duty charges to be deferred and to be paid once a month through direct debit instead of being paid on individual consignments. To set up a duty deferment account you will need to be authorised by Guernsey Customs and Excise and provide a financial guarantee to cover any outstanding unpaid duty. These guarantees must be provided by a Guernsey or UK bank or other approved financial institution. If you think a duty deferment account is right for your level of imports, you should make contact with Customs and Excise to find out how to apply.

- **Engage with supply chains**
  You should engage with those who supply and deliver your goods to discuss what information or processes might be required to complete customs procedures both here and at departure/transit ports. You may benefit from understanding International Commercial Terms (known as "Incoterms"). These terms, which must be set out between you and your seller, determine who is responsible for shipping, customs clearance, charges etc: ***See section below – "International Commercial Terms ("Incoterms")"***

6. Trade Tariff, classifying goods and the customs value

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: UK Tariff Regulations - States of Guernsey

The tariff payable will be established using the commodity code, the value and origin of the goods that are declared on the import declaration. You must work out the value of your goods to use when submitting an import declaration. This value is known as the "customs value". The amount of import duty you must pay is often worked out as a percentage of the customs value of the goods. This guide explains how you must work out the customs value to include in your customs declaration: Valuation of goods for customs purposes - States of Guernsey.

A commodity code will be needed for each different product that you import when making a customs declaration. If goods are classified correctly, you will also then know what rate of import duty you will be expected to pay. If you are not sure how to classify goods, you should check how to find the right commodity code. A step-by-step guide for navigating the UK Tariff has also been provided by Guernsey Customs and Excise: GOV.GG - UK Trade Tariff. The A to Z of classified goods may assist you finding commodity codes for common products.

If the goods that you import originate in the EU, you may be able to claim a preferential rate of duty when imported into the Bailiwick. This means they'll be free of import duty. To find out how to claim preferential rates of duty on goods covered by the UK's deal with the EU, please follow this link: Claiming preferential rates of duty between the UK and EU from 1st January 2021 - States of Guernsey

If the goods that you import originate in other countries covered by a trade agreement, you may be able to claim a preferential rate of duty when those goods are imported into the Bailiwick: ***See section below – "Preferential Tariffs (Trade Agreements)"***

7. Economic Operator Registration and Identification (EORI Numbers)

As a Guernsey trader you may be asked for an EORI (Economic Operator Registration and Identification) number, particularly if dealing with EU suppliers.

An EORI number is required by businesses and people undertaking certain customs functions in the UK and across the EU. The UK operates a UK EORI scheme separate to the EU's. A UK EORI is a 12-digit number prefixed with the letters "GB".

Whilst there is no requirement for Guernsey businesses to have an EORI number when undertaking customs functions in Guernsey only, if you are in any doubt whether your business will require an EORI number, then you are advised to obtain one regardless. An EORI number is free to obtain and should only take a few days to be issued once the application has been approved. Advice on obtaining an EORI can be found at GOV.UK/eori. You will require a UK Government Gateway ID (login) to apply for the EORI, but this can be created at the same time as the EORI application.

Further guidance issued by Guernsey Customs and Excise can be found here - GOV.GG - Economic Operator Registration and Identification (EORI Numbers)

8. Preferential Tariffs (Trade Agreements)

If you import goods that originate in countries covered by a trade agreement you 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: Trade Agreements, Preferential Tariffs and Rules of Origin - States of Guernsey

If you trade with countries not covered by a trade agreement the standard tariff rates will apply to your imports. You are therefore advised to identify any trade preferences that you may benefit from to ensure the most favorable rate of import duty can be claimed.

Please note, goods must travel directly from the country of origin that is covered by the trade agreement. For example, goods originally made in the EU, but imported directly from a supplier in the USA, cannot benefit from the EU preferential trade agreement. If goods do transit third countries when dispatched directly from the country of origin, then they must comply with the direct transport rules set out in the relevant trade agreement. In particular, they must not be released to free circulation or be entered to home use in the country of transit.

Trade Agreement with the European Union

The United Kingdom has the Trade and Cooperation Agreement with the EU. This means that if you import goods into the Bailiwick that originate in the EU, preferential rates of duty may be claimable. In such cases they'll be free of import duty. To claim preferential rates of duty, your goods must originate in the EU. If they do not meet the rules of origin requirements (or it cannot be proven that the goods meet them) import duty will still need to be paid.

You or your agent will need to classify the goods imported with the right commodity code, check they meet the rules of origin, and get proof of their origin. Further guidance on claiming preferential rates of duty between the Bailiwick and EU, including rules of origin requirements and proof of origin, can be found here: Claiming preferential rates of duty between the UK and EU from 1st January 2021 - States of Guernsey

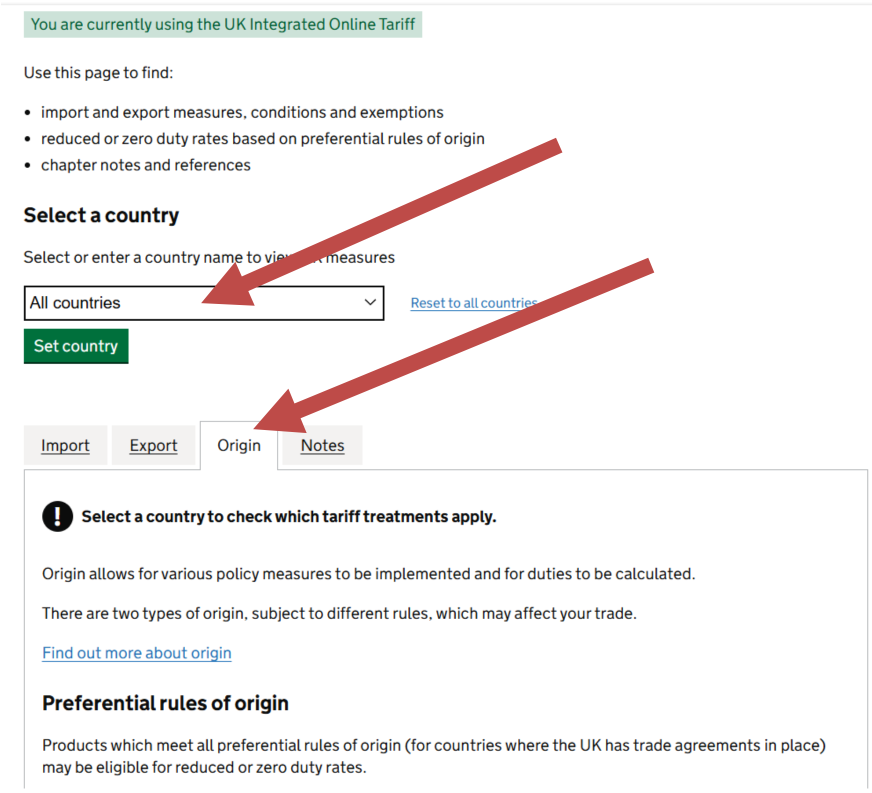
Other Trade Agreements

If you import goods that originate in other countries covered by a trade agreement you may be able to claim a preferential rate of duty when those goods are imported into the Bailiwick. The following link provides information on the trade agreements in force: UK trade agreements in effect - GOV.UK

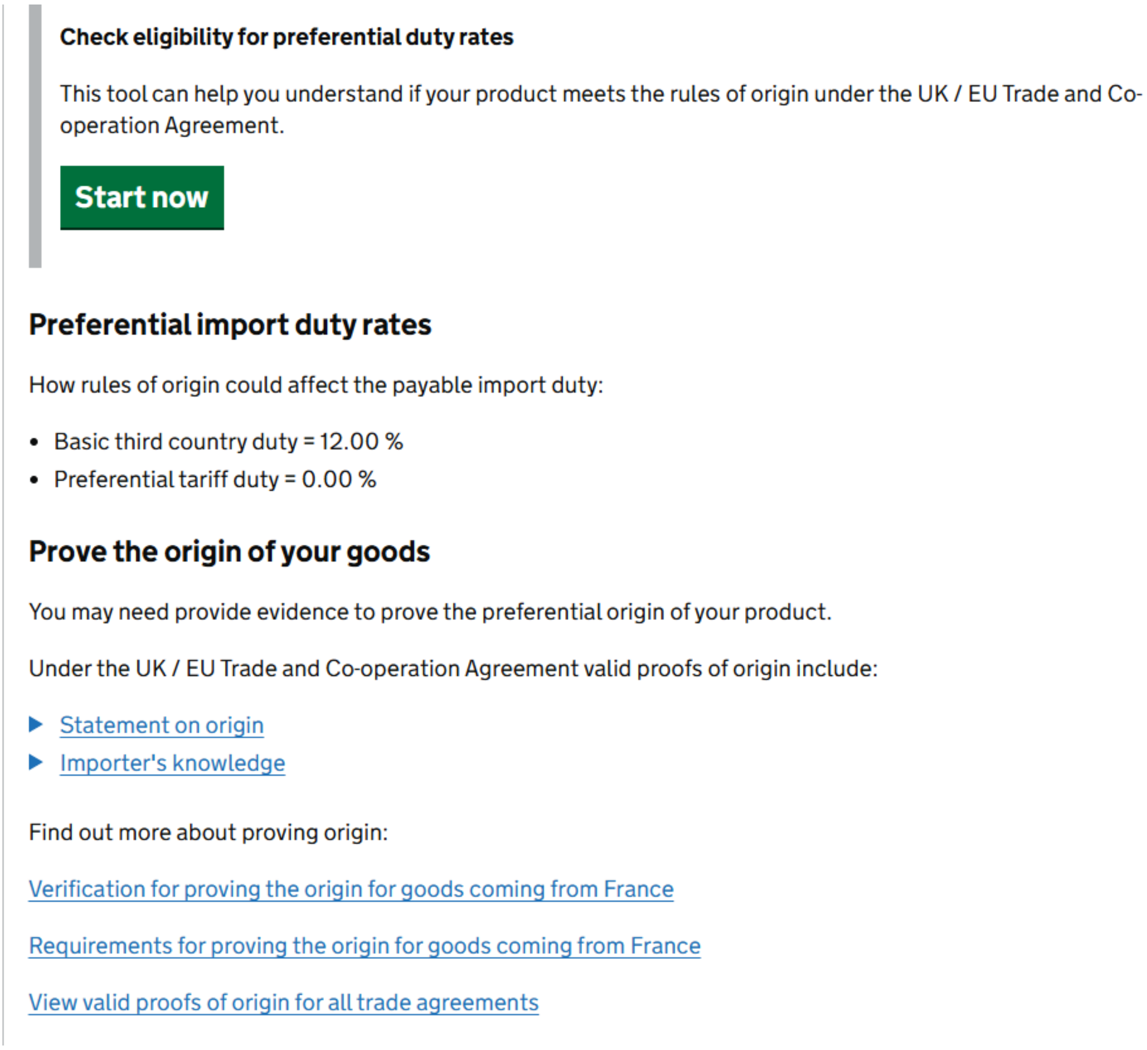
Using the Tariff to check if a trade agreement exists

The UK Online Tariff page can be used to check whether a trade agreement exists with the country where goods are to be imported from, what the preferential rates of duty will be, and what proof of origin will be required to claim the preferential rate of import duty. Please see the example below:

Once the relevant commodity has been identified (***See section above – "Trade Tariff, classifying goods and the customs value"***) the country that the goods have been imported from should be selected and then the "Origin" tab clicked:



In the example below, trade with France was selected. The UK Trade Tariff identifies that the commodity selected may qualify for preferential tariff treatment. The page further provides a tool to check elegibility, preferential import duty rates and what will be required to prove the origin of the goods:



Check eligibility for preferential duty rates

This tool can help you understand if your product meets the rules of origin under the UK / EU Trade and Co-operation Agreement.

Start now

Preferential import duty rates

How rules of origin could affect the payable import duty:

- Basic third country duty = 12.00 %
- Preferential tariff duty = 0.00 %

Prove the origin of your goods

You may need provide evidence to prove the preferential origin of your product.

Under the UK / EU Trade and Co-operation Agreement valid proofs of origin include:

- Statement on origin
- Importer's knowledge

Find out more about proving origin:

Verification for proving the origin for goods coming from France

Requirements for proving the origin for goods coming from France

View valid proofs of origin for all trade agreements

Proof of Origin

Evidence to prove the preferential origin of the goods will be required for most imports. Proofs of origin that will be required for specific trade agreements can be found here: Proofs of origin for all trade agreements - GOV.UK

Under most trade agreements an origin declaration (also known as an 'invoice declaration' or 'statement on origin') will provide this evidence. The origin declaration must be **made out by the supplier** on a commercial document that has enough detail in it to identify the goods.

You can find further details of the wording that is required on a commercial document for it to be accepted as an origin declaration in the relevant trade agreement.

9. 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 you and the seller of goods. The terms determine 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 you and you must then arrange transport, shipping, customs clearance, payment of duties etc.), through to the terms Deliver Duty Paid ("DDP") (where the seller takes on all of the responsibility including the customs clearance and duty payment at the destination). A standard term often used is Delivered Duty Unpaid ("DDU"), which indicates that the seller will be responsible for delivering the goods to a specified destination or address, but you, the buyer, will be responsible for handling customs clearance and paying any relevant import duties or taxes.

Where used, you must agree and accept the terms used, with the seller. Guernsey Customs and Excise are not able to provide advice on the terms to use or resolve any disputes arising from their use.

10. Transit of Goods

Transit is a customs procedure that allows goods to be moved through certain countries, to their destination, whilst import 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 import 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 duties and taxes which include import duty and VAT. If the goods are entered to free circulation at that point, then import duty **and VAT** may become liable. 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 their revenue at risk at that point if the goods never make it to the Bailiwick. When placed under transit, the goods can travel across the UK and down to the Bailiwick whereupon the procedure will be ended here by Guernsey

Customs and Excise and any duties liable paid here following an import declaration being made. If using transit, you will need to negotiate with suppliers as to who is responsible for making these arrangements 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 that have signed up to the convention (which includes all 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 UK 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, if you are needing to use transit you will need to ensure that you 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, if you are an occasional importer, you are highly recommended to discuss your 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 you with transit procedures even where they start outside of the Bailiwick. A list of Bailiwick based Customs Agents can be found here: Appointing a Customs Agent - States of Guernsey

Further guidance on transit is available here: Moving goods liable to duty across the UK to and from the Bailiwick under transit, or by contacting Guernsey Customs & Excise.

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

There are some goods that you cannot import 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 you may be prosecuted if you attempt to import them.

Some goods are controlled and may only be brought into the Bailiwick if the relevant licence or permit, prior to importation, has been obtained. In some cases, it may also depend upon where you are importing the goods from. These goods are known as "restricted goods".

You may need to apply for an import licence or provide supporting documentation to import restricted goods into the Bailiwick, or to meet the conditions of the relevant import procedures.

Further details regarding prohibited and restricted goods can be found here: Prohibited and Restricted Goods - States of Guernsey

Commercial & Non-commercial Food Imports, Animals and Plants

All food purchased from outside of the UK is subject to a number of checks, and some products of animal origin (meat, dairy, honey, fish products etc) may not be permitted to enter the Bailiwick in any quantity. Where importation of an animal represents a high risk of introducing disease, the import regulations are suitably stringent. Plant health legislation sets out controls to prevent the introduction and establishment of quarantine pests and diseases that are not present in Guernsey.

Further details regarding the import requirements for animals, plants and feed can be found here: Animals, Plants & Food - States of Guernsey

In general, you need to pre-notify Environmental Health and Pollution Regulation of all commercial imports of food imported from outside of the UK. You do this by completing an Import Notification Form to provide details of food imports in advance of their arrival in the Bailiwick.

Before you import animals into the Bailiwick of Guernsey, you must ensure that they are either listed on the general import licence, or, if not, that you have obtained a specific individual import licence. In addition to the import licence, you will also need to pre-notify the Office of Environmental Health and Pollution Regulation using the Animal Import Notification form.

- If you have any specific questions in relation to the import of food products, please contact: GOV.GG - Contact Environmental Health
- If you have any specific questions in relation to the import of animals, please contact: GOV.GG - Contact States Veterinary Office
- If you have any specific questions in relation to the import of plants, please contact: GOV.GG - Contact Plant Health

12. Further information

Guernsey Border Agency Website

Bailiwick of Guernsey customs information can be found on Guernsey Border Agency - States of Guernsey.

Specific Guernsey customs information for businesses can be found at Business - States of Guernsey.

Relevant Guernsey customs Legislation, Regulations and Notices can be found at Legislation, Regulations and Notices - States of Guernsey

Guernsey Customs & Excise

Guernsey Customs & Excise contact details:

- Email - customsandexcise@gcis.gov.gg
- Telephone - 01481 221431
- Customs and Excise, New Jetty, White Rock, St Peter Port, Guernsey, GY1 2LL
- Submit an enquiry via GOV.GG - Contact Us - Customs and Excise - States of Guernsey