

PROJET DE LOI

ENTITLED

The Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 *

* Ordres en Conseil Vol. XXIII, p. 573; as amended by the: European Communities (Bailiwick of Guernsey) Law, 1973 (Ordres en Conseil Vol. XXIV, p. 87); Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989 (Ordres en Conseil Vol. XXXI, p. 278); Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991 (No. XIII of 1991, Ordres en Conseil Vol. XXXIII, p. 217); Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003 (No. X of 2004, Ordres en Conseil Vol. XLIV(1), p. 212); Forgery and Counterfeiting (Bailiwick of Guernsey) Law, 2006 (No. II of 2010); Export Control (Bailiwick of Guernsey) Law, 2006 (No. XIV of 2007); Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2011 (No. XV of 2012); Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (No. VI of 2019); Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2022 (No. XIII of 2022); Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003 (No. XXXIII of 2003, Recueil d'Ordonnances Tome XXIX, p. 406); Customs and Excise (General Provisions) (Commencement & Amendment) Ordinance, 2004 (No. XXIX of 2004, Recueil d'Ordonnances Tome XXIX, p. 543); Customs and Excise (General Provisions) (Amendment) Ordinance, 2007 (No. XLVIII of 2007, Recueil d'Ordonnances Tome XXXII, p. 668); Excise Duties (Budget) Ordinance, 2007 (No. XXXV of 2007, Recueil d'Ordonnances Tome XXXII, p. 607); States Treasurer (Transfer of Functions) (Guernsey) Ordinance, 2008 (No. VII of 2008, Recueil d'Ordonnances Tome XXXIII, p. 38); Excise Duties (Budget) Ordinance, 2008 (No. LV of 2008, Recueil d'Ordonnances Tome XXXIII, p. 329); Excise Duties (Budget) Ordinance, 2009 (No. XLIV of 2009, Recueil d'Ordonnances Tome XXXIII, p. 671); Excise Duties (Budget) Ordinance, 2010 (No. LII of 2010); Excise Duties (Budget) Ordinance, 2011 (No. XLVII of 2011); Excise Duties (Budget) Ordinance, 2012 (No. L of 2012); Excise Duties (Budget) Ordinance, 2013 (No. XXVI of 2013); Chief Accountant (Transfer of Functions) (Guernsey) Ordinance, 2013 (No. XLIII of 2013); Excise Duties (Budget) Ordinance, 2014 (No. XL of 2014); Excise Duties (Budget) Ordinance, 2015 (No. XL of 2015); Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016 (No. IX of 2016); Excise Duties (Budget) Ordinance, 2016 (No. XXXI of 2016); Excise Duties (Budget) Ordinance, 2017 (No. XXXI of 2017); Excise Duties (Budget) Ordinance, 2018 (No. XXX of 2018); Excise Duties (Budget) Ordinance, 2019 (No. XXV of 2019); Customs and Excise (General Provisions) (Amendment) Ordinance, 2020 (No. XXIX of 2020); Excise Duties (Budget) Ordinance, 2020 (No. XLIII of 2020); Excise Duties (Budget) Ordinance, 2021 (No. XXXV of 2021); Excise Duties (Budget) Ordinance, 2022 (No. XXI of 2022); Excise Duties (Budget) Ordinance, 2023 (No. XXXIV of 2023); Excise Duties (Budget) Ordinance, 2024 (No. XXXIV of 2024); Excise Duties (Amendment) Ordinance, 2025 (No. ** of 2025); Excise Duties (Budget) Ordinance, 2025 (No. ** of 2025); Excise Duty (Temporary Variation of Rates) Order, 2008 (G.S.I. No. 56 of 2008); Excise Duty (Temporary Variation of Rates) Order, 2009 (G.S.I. No. 76 of 2009); Excise Duties (Temporary Variation of Rates) Order, 2010 (G.S.I. No. 97 of 2010); Excise Duties (Temporary Variation of Rates) Order, 2011 (G.S.I. No. 42 of 2011); Excise Duties (Temporary Variation of Rates) Order, 2012 (G.S.I. No. 54 of 2012); Excise Duties (Temporary Variation of Rates) Order, 2013 (G.S.I. No. 53 of 2013); Excise Duties (Temporary Variation of Rates) Order, 2014 (G.S.I. No. 61 of 2014); Excise Duties (Temporary Variation of Rates) Order, 2015 (G.S.I. No. 70 of 2015); Excise Duties (Temporary Variation of Rates) Order, 2016 (G.S.I. No. 46 of 2016); Excise Duties (Temporary Variation of Rates) Order, 2017 (G.S.I. No. 81 of 2017); Excise Duties (Temporary Variation of Rates) Order, 2018 (G.S.I. No. 56 of 2018); Excise Duties (Temporary Variation of Rates) Order, 2019 (G.S.I. No. 103 of 2019); Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020 (G.S.I. No. 116 of 2020); Customs and Excise (Brexit) (Amendment) (No. 2) (Bailiwick of Guernsey) Regulations, 2020 (G.S.I. No. 158 of 2020); Excise Duties (Temporary Variation of Rates) Order, 2024 (G.S.I. No. 74 of 2024). This Law is modified, in part, by the: Police Powers and Criminal Evidence (Bailiwick of Guernsey) Law, 2003 (No. XXIII of 2003, Ordres en Conseil Vol. XLIII(2), p. 617); Post Office (Postal Packets) Ordinance, 1973 (Recueil d'Ordonnances Tome XIX, p. 62); Export Control (Military, Security, and Related Matters) (Bailiwick of Guernsey) Order, 2010 (G.S.I. No. 37 of

[CONSOLIDATED TEXT]

NOTE

This consolidated version of the enactment incorporates all amendments listed in the footnote above. It has been prepared for the Guernsey Law website and is believed to be accurate and up to date, but it is not authoritative and has no legal effect. No warranty is given that the text is free of errors and omissions, and no liability is accepted for any loss arising from its use. The authoritative text of the enactment and of the amending instruments may be obtained from Her Majesty's Greffier, Royal Court House, Guernsey, GY1 2PB.

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2010). See also the: Bills of Exchange (Guernsey) Law, 1958 (Ordres en Conseil Vol. XVII, p. 384); Police Force (Bailiwick of Guernsey) Law, 1986 (Ordres en Conseil Vol. XXIX, p. 207); European Communities (Implementation) (Bailiwick of Guernsey) Law, 1994 (No. III of 1994, Ordres en Conseil Vol. XXXV(1), p. 65); Magistrate's Court and Miscellaneous Reforms (Guernsey) Law, 1996 (No. IX of 1996, Ordres en Conseil Vol. XXXVI, p. 639); Arbitration (Guernsey) Law, 2016 (No. X of 2016); Export Control (Military, Security, and Related Matters) (Bailiwick of Guernsey) Order, 2010 (G.S.I. No. 37 of 2010); Customs (Rules of Origin: Claim Verification and Determination, and Record Keeping) Regulations, 2024 (G.S.I. No. 70 of 2024). This Law is prospectively amended by the .

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The Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972

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The Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972

THE STATES, in pursuance of their Resolution of the twenty-seventh day of July, nineteen hundred and seventy-two, have approved the following provisions which, subject to the Sanction of Her Most Excellent Majesty in Council, shall have force of law in the Bailiwick of Guernsey.

PART I ADMINISTRATION

Interpretation.

1. (1) In this Law, unless the context otherwise requires –

"aerodrome" means any area of land or water designed, equipped, set apart or commonly used for affording facilities for the landing and departure of aircraft and licensed by the Royal Court under the provisions of Article sixty-nine of the Air Navigation Order 1972 as extended to the Bailiwick by the Air Navigation (Guernsey) Order 1972,

"approved place" means a place approved by [the Committee] under the provisions of section seven of this Law,

"approved port" means a port appointed by [the Committee] under the provisions of section seven of this Law,

"approved warehouse" means a place of security approved by [the Committee] by order made under the provisions of section forty-one of this Law,

"assigned matter" means any matter in relation to which the Chief Revenue Officer is for the time being required in pursuance of any enactment to perform any duties,

"bill of sight entry" means an entry made in accordance with the provisions of section sixteen of this Law,

"[the Committee]" means the States of Guernsey [Committee for Home Affairs],

"boarding station" means a boarding station for the time being appointed under the provisions of section seven of this Law,

[**"Chief Officer of Customs and Excise"** means the Chief Officer of Customs and Excise for the time being appointed by the [Policy & Resources Committee],]

[**"Chief Revenue Officer"** means the Chief Officer of Customs and Excise [...] and shall include any officer of Customs and Excise acting by or under his authority,]

"claimant", in relation to proceedings for the condemnation of any thing as being forfeited, means a person claiming that the thing is not liable to forfeiture,

"commander" in relation to an aircraft, includes any person having or taking the charge or command of the aircraft,

[...]

[...]

[...]

"container" includes any bundle or package and any [baggage,] box, cask or other receptacle whatsoever,

[**"the Cross-Border Trade Law"** means the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018,]

"customs airport" means an aerodrome appointed by [the Committee] under the provisions of section seven of this Law,

[**"customs declaration"**: see section 15(1),]

"customs Laws" and **"excise Laws"** mean those provisions of this Law and any other enactment for the time being in force relating to customs or, as the case may be, excise,

[**"customs obligation"** means any obligation or requirement imposed under –

- (a) Part III, IV, V or VII, or
- (b) Part 1 of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018,]

["**customs procedure**": see section 15(1),]

["**the customs tariff**" has the meaning given in the Cross-Border Trade Law,]

"**customs warehouse**" means any place appointed as such by [the Committee] under the provisions of section seven of this Law,

["**document**" has the same meaning as in the Electronic Transactions (Guernsey) Law, 2000,]

"**drawback goods**" means goods in the case of which a claim for drawback has been or is to be made,

"**dutiable goods**" means goods of a class or description subject to any duty of customs or excise, whether or not those goods are in fact chargeable with that duty, and whether or not that duty has been paid thereon,

"**duty**" includes levy,

["**excise duty**" means any duty charged under Part IIIA of this Law on the goods and at the rates specified in the Fourth Schedule,]

"**exporter**", in relation to goods for exportation or for use as stores, includes the shipper of the goods and any person performing in relation to an aircraft functions corresponding to those of a shipper,

"**goods**" includes stores and baggage,

"**holiday**" means any day which by virtue of the Bank Holidays and

Negotiable Instruments (Guernsey) Ordinance, 1955^b, is a bank holiday,

"home use" in relation to goods, means goods which are to be used, consumed, marketed, retained or otherwise disposed of within the Island,

[**"hydrocarbon oil"** has the meaning given in the Fourth Schedule,]

[**"import duty"** has the meaning given in the Cross-Border Trade Law,]

"importer", in relation to any goods at any time between their importation and the time when they are delivered out of customs charge, includes any owner or other person for the time being possessed of or beneficially interested in the goods,

[...]

[**"inland clearance dépôt"** means a place for the time being approved by [the Committee] under section 10A of this Law,]

"the Island" includes the Islands of Guernsey, Alderney, Sark, Herm and Jethou,

"land" and **"landing"**, in relation to aircraft, include alighting on water,

[**"liquor"** has the meaning given in the Fourth Schedule,]

"master", in relation to a ship, includes any person having or taking

^b Recueil d'Ordonnances Tome XI, p. 165.

the charge or command of the ship,

[...]

"night" means the period between the hours of eleven o'clock at night and five o'clock in the morning,

"occupier", in relation to any approved warehouse, means the person who has given security to [the Committee] in respect of such warehouse,

[**"officer"** means the Chief Revenue Officer or any other person authorised by [the Committee] to act as an officer of Customs and Excise,]

"owner", in relation to an aircraft, includes the operator of the aircraft,

[**"per cent volume"** means the percentage of alcohol in the liquor determined in accordance with section 23D,]

"perfect entry" means an entry made in accordance with the provisions of section fifteen or of an order made under section forty-one of this Law, as the case may require,

"pipe-lines" means any system of pipes and cables and associated equipment used or capable of being used for the movement or transmission of any liquid, gas or other thing or for the transmission of any power or energy whether or not to or from a place outside the Island to or from a place within the Island or between two places within the Island, but does not include any systems of pipes and associated equipment used or intended for use in connection with the distribution and storage of the domestic gas and water supplies of the Island or the transmission of materials and documents within

the confines of a building, factory or works or any system of cables or wires used or intended to be used for the transmission of telephonic, telegraphic and other electronic signals or for the distribution of energy generated within the Island,

"police officer" means –

- (a) in relation to Guernsey, Herm and Jethou, a member of the salaried police force of the Island of Guernsey and, within the limit of his jurisdiction, a member of the special constabulary of the Island of Guernsey, and
- (b) in relation to Alderney, a member of the said police force and a member of any police force which may be established by the States of Alderney, and
- (c) in relation to Sark, the Constable, the Vingtenier and a member of the said police force of Guernsey,

"port" means a port appointed by [the Committee] under the provisions of section seven of this Law,

"proper", in relation to the person by, with or to whom, or the place at which, anything is to be done, means a person or place appointed or authorised in that behalf by [the Committee],

"proprietor", in relation to any goods, includes any owner, importer, exporter, shipper or other person for the time being possessed of or beneficially interested in those goods,

"ship" and **"vessel"** include any boat, hover vehicle or other vessel

whatsoever and include aircraft of any description,

"shipment" includes loading into an aircraft, and **"shipped"** and cognate expressions shall be construed accordingly,

[...]

"the States" means the States of Guernsey,

[**"States Revenue Officer"** means a person authorised by [the Committee] to act as an officer of Customs and Excise,]

"stores" means goods for use in a ship or aircraft whether or not for sale by retail as merchandise to persons carried therein and includes fuel and spare parts and other articles of equipment, whether or not for immediate fitting,

[**"strength"**, in relation to any liquor, means its alcoholic strength computed in accordance with section 23D,]

[**"tons register"** means the tons of a ship's net tonnage as ascertained and registered according to the Merchant Shipping (Registration of Ships) (Bailiwick of Guernsey) Regulations, 2009, or, in the case of ship not registered under the Merchant Shipping (Bailiwick of Guernsey) Law, 2002, ascertained in like manner as if it were to be so registered,]

"transit goods" means imported goods entered on importation for transit or transhipment,

"transit or transhipment", in relation to the entry of goods, means transit through the Island or transhipment with a view to the re-exportation of

the goods in question,

["**transit shed**" means a place for the time being approved by [the Committee] under the provisions of section 10A of this Law,]

"vehicle" includes a railway vehicle,

"warehouse" means approved warehouse or customs warehouse as the case may be.

(2) In computing for the purpose of this Law any period expressed therein as a period of clear days no account shall be taken of the day of the event from which the period is computed nor of any Sunday or holiday.

(3) Except where the context otherwise requires, any reference in this Law to any other enactment shall be construed as including a reference to that enactment as amended, repealed, replaced, extended or applied by or under any other enactment including this Law.

(4) The Interpretation (Guernsey) Law, 1948^c, shall apply to the interpretation of this Law throughout the Bailiwick.

[(5) In this Law and in any other enactment any reference to impôt shall be construed as a reference to excise duty.]

NOTES

In section 1,

the words, first, "the Committee" and, second, "Committee for Home

^c Ordres en Conseil Vol. XIII, p. 355.

Affairs" in square brackets in the definition of the expression "the Committee" in subsection (1) and, third, the words "the Committee" in square brackets wherever else occurring were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, respectively section 5(1), Schedule 3, paragraph 7, section 2, Schedule 1, paragraph 6(a) and section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016;¹

the definitions of the expressions "Chief Officer of Customs and Excise", "hydrocarbon oil", "liquor", "per cent volume" and "strength" in subsection (1) were inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003, respectively section 3(1)(a), section 3(1)(d), section 3(1)(f), section 3(1)(g) and section 3(1)(h), with effect from 1st October, 2004;

the words in square brackets within the definition of the expression "Chief Officer of Customs and Excise" in subsection (1) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 2, Schedule 1, paragraph 10(a), with effect from 1st May, 2016;²

the definitions of the expressions "Chief Revenue Officer", "officer" and "States Revenue Officer" in subsection (1) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, respectively section 2(1)(a), section 2(1)(c) and section 2(1)(d), with effect from 30th September, 1991;

the words omitted in the square brackets in the definition of the expression "Chief Revenue Officer" in subsection (1) were repealed by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003, section 3(1)(b), with effect from 1st October, 2004;³

the words omitted in the first, second and third pairs of square brackets immediately after the definition of the expression "commander" in subsection (1), and the words omitted in square brackets immediately after the definition of the expression "master" in subsection (1), were repealed by the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018, section 11(3), Schedule 1, paragraph 1(2)(a), with effect from 11 p.m. on 31st December, 2020, subject to the transitional and saving provisions in section 11(3) of and Schedule 3 to the 2018 Law;⁴

first, the word in square brackets in the definition of the expression "container" in subsection (1), second, the definitions of the expressions "customs obligation" and "customs procedure" in that subsection and, third, the definition of the expression "document" therein were inserted by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(2), respectively paragraph (a), paragraph (b) and paragraph (c) and, in accordance with the provisions of regulation 4 of the 2020 Regulations, these amendments shall come into force

immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019;

the definitions of the expressions "the Cross-Border Trade Law", "import duty", "customs declaration" and "the customs tariff" in subsection (1) were inserted by the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018, section 11(3), Schedule 1, paragraph 1(2)(b), with effect from 11 p.m. on 31st December, 2020, subject to the transitional and saving provisions in section 11(3) of and Schedule 3 to the 2018 Law;

the definition of the expression "excise duty" in subsection (1) was substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003, section 3(1)(c), with effect from 1st October, 2004;

the words omitted in the square brackets immediately after the definition of the expression "importer" in subsection (1) were repealed by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003, section 3(1)(e), with effect from 1st October, 2004;

the definitions of the expressions "inland clearance depôt" and "transit shed" in subsection (1) were inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, respectively section 2(1)(b) and section 2(1)(e), with effect from 30th September, 1991;

the words omitted in square brackets immediately after the definition of the expression "shipment" in subsection (1) were repealed by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(2)(d) and, in accordance with the provisions of regulation 4 of the 2020 Regulations, this amendment shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019;⁵

the definition of the expression "tons register" in subsection (1) was substituted by the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018, section 11(1), Schedule 1, paragraph 1(2)(c), with effect from 29th March, 2019, subject to the transitional and saving provisions in section 11(3) of and Schedule 3 to the 2018 Law;

subsection (5) was inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003, section 3(2),

with effect from 1st October, 2004.

*The functions, rights and liabilities of the Home Department and its Minister arising under or by virtue of this Law were transferred to and vested in, respectively, the Committee for Home Affairs and its President or Vice-President by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 1, Schedule 1, paragraph 6(a), with effect from 1st May, 2016, subject to the savings and transitional provisions in section 3 of the 2016 Ordinance.*⁶

*The functions, rights and liabilities of the Policy Council and of its Minister or Deputy Minister arising under or by virtue of this Law were transferred to and vested in, respectively, the Policy & Resources Committee and its President or Vice-President by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 1, Schedule 1, paragraph 10(a), with effect from 1st May, 2016, subject to the savings and transitional provisions in section 3 of the 2016 Ordinance.*⁷

The following cases have referred to this Law:

Law Officers of the Crown v. Coffell and Nagy (1990) 9.GLJ.23;
Law Officers of the Crown v. Percy and Oksuz (1990) 9.GLJ.23;
Law Officers of the Crown v. Church (1992) 14.GLJ.16;
Law Officers of the Crown v. Haupt (1994) 17.GLJ.9;
Law Officers of the Crown v. Blondel and Butcher (1994) 17.GLJ.60;
Law Officers of the Crown v. Paul (1995) 20.GLJ.86;
Law Officers of the Crown v. Le Poidevin and Watkin (1995) 20.GLJ.88;
Law Officers of the Crown v. McDonald (1995) 20.GLJ.89;
Law Officers of the Crown v. Stevenson (1997) 24.GLJ.73;
Law Officers of the Crown v. Mather & Cooper (1999) 27.GLJ.138;
Mather and Cooper v. Law Officers of the Crown [1999] GLR 1;
Law Officers of the Crown v. Holliday (2000) 28.GLJ.60;
Law Officers of the Crown v. Harward (2000) 28.GLJ.61;
Law Officers of the Crown v. Sheehan (2000) 28.GLJ.62;
Law Officers of the Crown v. Landrygan (2000) 29.GLJ.78;
Law Officers of the Crown v. Martinson (2000) 29.GLJ.79;
Blondel v. Law Officers of the Crown [2002] GLR 2;
Richards and Five Others v. Law Officers of the Crown (2002) (Unreported, Court of Appeal, 18th April) (Guernsey Judgment No. 1/2002);
Law Officers of the Crown v. Ingram 2005–06 GLR 194;
B. Wickenden, R. Wickenden, Rowley and Le Prevost v. Law Officers of the Crown 2005–06 GLR N-33;
R.E. O'Dette and F.D. O'Dette v. Law Officers of the Crown 2007-08 GLR 16;
Le Huray v States 2011-12 GLR 61;
Le Huray v States of Guernsey (2012) (Unreported, Court of Appeal, 19th January) (Guernsey Judgment No 1/2012).

In accordance with the provisions of the Bills of Exchange (Guernsey) Law, 1958, section 1B, the reference in this section to a bank holiday shall be construed as a reference to a public holiday within the meaning of section 1(1) of the 1958 Law, with effect from 27 July, 1993.

In accordance with the provisions of section 89 of, and Schedule 5 to, the Police Powers and Criminal Evidence (Bailiwick of Guernsey) Law, 2003, with effect from 5th April, 2004 and subject to the modifications in paragraphs 2 to 8 of that Schedule, the provisions of that Law which relate to the investigation of offences conducted by police officers or to persons detained by police officers shall apply to –

- (a) the investigation of offences conducted by customs officers which relate to assigned matters,*
- (b) investigations into any offences conducted by customs officers and carried out jointly with police officers, or*
- (c) persons detained by customs officers.*

In accordance with the provisions of the Export Control (Military, Security, and Related Matters) (Bailiwick of Guernsey) Order, 2010, article 38(1), with effect from 1st May, 2010, where the Committee for Home Affairs or the Chief Officer of Customs and Excise investigates or proposes to investigate any matter to determine whether the criteria laid down in that article are satisfied, then the matter shall be treated as an "assigned matter" for the purposes of this Law.

In accordance with the provisions of the Police Force (Bailiwick of Guernsey) Law, 1986, section 2(2), with effect from 19th August, 1986, the reference herein to a member of the salaried police force of the Island of Guernsey shall include a reference to a member of a force present in the Island by virtue of an agreement made under section 1 of the 1986 Law.

The Bank Holidays and Negotiable Instruments (Guernsey) Ordinance, 1955 has since been repealed by the Bank Holidays (Guernsey) Ordinance, 1976, section 2, Second Schedule, with effect from 24th November, 1976. The Bank Holidays (Guernsey) Ordinance, 1976 has since been repealed by the Bank Holidays (Guernsey) Ordinance, 1979, section 3, Schedule, with effect from 28th March, 1979. The Bank Holidays (Guernsey) Ordinance, 1979 has since been repealed by the Public Holidays Ordinance, 1994, section 3(b), with effect from 9th February, 1994.

The Interpretation (Guernsey) Law, 1948 has since been repealed by the Interpretation and Standard Provisions (Bailiwick of Guernsey) Law, 2016, section 28(a), with effect from 1st October, 2018.

[Application to pipe-lines.]

1A. (1) In the customs Laws and excise Laws, "**shipping**" and "**loading**" and cognate expressions, where used in relation to importation or exportation, include, in relation to importation or exportation by means of a pipe-line, the conveyance of goods by means of the pipe-line and the charging and discharging of goods into and from the pipe-line, but subject to any necessary modifications.

(2) In the customs Laws and excise Laws, "**importer**" and "**exporter**", in relation to goods imported or exported by means of a pipe-line, include the owner of the pipe-line.]

NOTE

Section 1A was inserted by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(3) and, in accordance with the provisions of regulation 4 of the 2020 Regulations, this amendment shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019.

[Time of importation, exportation, etc.]

1B. (1) The provisions of this section shall have effect for the purposes of the customs Laws and excise Laws.

(2) Goods imported by means of a pipe-line shall be treated as imported at the time when they are discharged from that pipe-line for importation or otherwise when they enter the Island.

(3) Goods exported by means of a pipe-line shall be treated as exported at the time when they are charged into that pipe-line for exportation.]

NOTE

Section 1B was inserted by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(3) and, in accordance with the provisions of regulation 4 of the 2020 Regulations, this amendment shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019.

[Control of movement of goods by pipe-line.]

1C. (1) Goods shall not be imported or exported by means of a pipe-line that is not for the time being approved by the Chief Officer of Customs and Excise for the purposes of this section.

(2) Uncleared goods, that is to say –

- (a) imported goods, whether or not chargeable with duty, which have not been cleared out of charge are subject to the control of the Chief Revenue Officer, and in particular goods which are, or are to be, moved under section 11, or
- (b) dutiable goods moved from warehouse without payment of duty,

shall not be moved by means of a pipe-line that is not for the time being approved by the Chief Officer of Customs and Excise for the purposes of this section.

(3) The Chief Officer of Customs and Excise may give his or her approval under this section for such period and subject to such conditions as he or she thinks fit, and may at any time for reasonable cause –

- (a) vary the terms of his or her approval, and
 - (b) (if he or she has given to the owner of the pipe-line not less than 3 months' written notice of the intention so to do) revoke his or her approval.
- (4) A person who -
- (a) contravenes subsection (1) or (2), or contravenes or fails to comply with a condition imposed by the Chief Officer of Customs and Excise under subsection (3), or
 - (b) except with the authority of the Chief Officer or for just and sufficient cause, obtains access to goods which are in, or in course of conveyance by, a pipe-line approved under this section,

shall be guilty of an offence under this section and may be detained and any goods in respect of which the offence was committed shall be liable to forfeiture.

(5) A person guilty of an offence under this section shall be liable on summary conviction, to a penalty not exceeding level 5 on the uniform scale, or to imprisonment for a term not exceeding 2 years, or to both.]

NOTE

Section 1C was inserted by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(3) and, in accordance with the provisions of regulation 4 of the 2020 Regulations, this amendment shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force

by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019.

[Further provision in relation to pipe-lines.]

1D. Without prejudice to any other power in this Law or any other enactment, the Committee may by regulation make such provision as it thinks fit in relation to pipe-lines for the purposes of the customs Laws and excise Laws.]

NOTE

Section 1D was inserted by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(3) and, in accordance with the provisions of regulation 4 of the 2020 Regulations, this amendment shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019.

Duties of officers.

2. The Chief Revenue Officer shall, subject to the general control of [the Committee], be charged with the duty of collecting and accounting to [the Committee] for the duties of customs and excise.

NOTES

In section 2, the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

The following cases have referred to section 2:

Le Huray v States 2011-12 GLR 61;
Le Huray v States of Guernsey (2012) (Unreported, Court of Appeal,

19th January) (Guernsey Judgment No 1/2012).

Performance of duties.

3. (1) Any act or thing required or authorised by or under this Law or any other enactment to be done by the Chief Revenue Officer may be done by any officer or other person authorised generally or specifically in that behalf in writing by [the Committee] or by the Chief Revenue Officer.

(2) Any person, whether an officer or not, engaged by the orders or with the concurrence of [the Committee] or the Chief Revenue Officer (whether previously or subsequently expressed) in the performance of any act or duty relating to an assigned matter which is by law required or authorised to be performed by or with an officer, shall be deemed to be the proper officer by or with whom that act or duty is to be performed, and any person so deemed to be the proper officer shall have all the powers of an officer in relation to that act or duty.

(3) [The Committee] shall furnish every officer with a written certificate of his appointment and identity and an officer shall, if so required, produce the said certificate in proof of his appointment and identity.

(4) Any person authorised in writing by [the Committee] or by the Chief Revenue Officer under the provisions of subsection (1) of this section shall, if so required, produce such written authorisation in proof of his authorisation and identity.

[(5) [The Committee] or the Chief Revenue Officer may at any time suspend, reduce, discharge or restore any authorisation, engagement or appointment made under the provisions of this section.

(6) The days on which and the hours between which offices of customs and excise are to be open or officers are to be available for the performance

of particular duties shall be such as [the Committee] may direct.]

NOTES

In section 3,

the words "T/the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016;

subsection (5) and subsection (6) were inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 2(2), with effect from 30th September, 1991.

The following cases have referred to section 3:

Le Huray v States 2011-12 GLR 61;

Le Huray v States of Guernsey (2012) (Unreported, Court of Appeal, 19th January) (Guernsey Judgment No 1/2012).

Assistance to be rendered by police.

4. It shall be the duty of every police officer to assist, within the territorial limits to which his authority extends, in the enforcement of the law relating to any assigned matter.

Obstruction of officers, etc.

5. Any person who –

- (a) obstructs, hinders, molests or assaults any person duly engaged in the performance of any duty or the exercise of any power imposed or conferred on him by or under this Law or any enactment relating to an assigned matter, or any person acting in his aid, or
- (b) does anything which impedes or is calculated to impede the carrying out of any search for any thing liable to

forfeiture under this Law or under any such enactment or the detention, seizure or removal of any such thing, or

(c) rescues, damages or destroys any thing so liable to forfeiture or does anything calculated to prevent the procuring or giving of evidence as to whether or not any thing is so liable to forfeiture, or

(d) prevents the detention of any person by a person duly engaged or acting as aforesaid or rescues any person so detained, or who attempts to do any of the aforementioned things, [shall be liable –

(i) on summary conviction, to a fine not exceeding twice level five on the uniform scale, or to imprisonment for a term not exceeding three months, or to both, or

(ii) on conviction on indictment, to a fine or to imprisonment for a term not exceeding two years or to both.]

NOTES

In section 5, the words in square brackets were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 2(3), with effect from 30th September, 1991.

In its application to—

(a) *the investigation of offences conducted by customs officers which relate to assigned matters,*

(b) *investigations into any offences conducted by customs*

officers and carried out jointly with police officers, or

(c) *persons detained by customs officers,*

section 5 is modified in accordance with the provisions of the Police Powers and Criminal Evidence (Bailiwick of Guernsey) Law, 2003, section 89, Schedule 5, paragraph 8, with effect from 5th April, 2004.

The following cases have referred to section 5:

*Law Officers of the Crown v. Church (1992) 14.GLJ.16;
B. Wickenden, R. Wickenden, Rowley and Le Prevost v. Law Officers
of the Crown 2005–06 GLR N-33.*

[Unlawful assumption of character of officer etc.]

5A. If, for the purpose of obtaining admission to any house or other place, or of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, any person falsely assumes the name, designation or character of an officer he may be detained and shall, in addition to any other punishment to which he may have rendered himself liable, be liable –

- (a) on summary conviction, to a fine not exceeding twice level 5 on the uniform scale, or to imprisonment for a term not exceeding three months, or to both,
- (b) on conviction on indictment, to a fine or to imprisonment for a term not exceeding two years or to both.]

NOTES

Section 5A was inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 2(4), with effect from 30th September, 1991.

In its application to—

- (a) *the investigation of offences conducted by customs officers which relate to assigned matters,*
- (b) *investigations into any offences conducted by customs officers and carried out jointly with police officers, or*
- (c) *persons detained by customs officers,*

section 5A is modified in accordance with the provisions of the Police Powers and Criminal Evidence (Bailiwick of Guernsey) Law, 2003, section 89, Schedule 5, paragraph 8, with effect from 5th April, 2004.

Disposal of duties, etc.

6. All money and securities for money collected or received on account of any duty of customs or excise shall be paid by the Chief Revenue Officer to the [States Treasurer] for the account of the General Revenue [except to the extent that the Policy and Resources Committee directs payment elsewhere (for example, to the account of States of Alderney)].

NOTES

In section 6,

the words in the first pair of square brackets were substituted by the Chief Accountant (Transfer of Functions) (Guernsey) Ordinance, 2013, section 1, with effect from 1st December, 2013, subject to the savings and transitional provisions in section 2 of the 2013 Ordinance;⁸

the words in the second pair of square brackets were inserted by the Customs and Excise (General Provisions) (Amendment) Ordinance, 2020, section 2, with effect from 18th August, 2020.

PART II

IMPORTATION OF GOODS, ETC.

Appointment of ports, airports, boarding stations, etc.

7. (1) [The Committee] may by order appoint and name as a port for

the purposes of customs and excise any area in the Island specified in the order.

(2) [The Committee] may by order appoint as a customs airport for the purposes of customs and excise any aerodrome in the Island specified in the order.

(3) [The Committee] may appoint any place as a customs warehouse for the deposit of goods for the security thereof or the duties chargeable thereon.

(4) The Chief Revenue Officer may in any place from time to time appoint boarding stations for the purpose of the boarding of or disembarkation from ships and aircraft by officers.

(5) [The Committee] may, in any port or customs airport, approve for such periods and subject to such conditions and restrictions as it thinks fit a part of, or a place at, that port or airport for the loading and unloading of goods and the embarkation and disembarkation of passengers.

[(5A) [The Committee] or the Chief Revenue Officer, as the case may be, may at any time for reasonable cause revoke or vary the terms of any appointment made or approval given under this section.]

(6) If any goods are landed in the Island elsewhere than at a port or an airport appointed by [the Committee] in pursuance of, subsections (1) and (2) of this section, the goods shall be forfeited for the account of the General Revenue [except to the extent that the Policy and Resources Committee directs forfeiture otherwise (for example, for the account of the States of Alderney)], and the master of the ship or the commander of the aircraft as the case may be from which the goods are landed shall be liable on conviction to a fine not exceeding [[level 4] on the uniform scale].

(7) Any person contravening or failing to comply with any condition or restriction imposed by [the Committee] under the provisions of this section shall be liable on conviction to a fine not exceeding [[level 4] on the uniform scale].

NOTES

In section 7,

the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016;

subsection (5A) was inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 3(1), with effect from 30th September, 1991;

the words in the second pair of square brackets in subsection (6) were inserted by the Customs and Excise (General Provisions) (Amendment) Ordinance, 2020, section 3, with effect from 18th August, 2020;

the words in the third pair of square brackets in subsection (6) and the second pair of square brackets in subsection (7) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

the words and figure "level 4" in square brackets, wherever occurring, were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 9(2), with effect from 30th September, 1991.

The following Orders have been made under section 7:

Customs and Excise (Approved Ports) (Bailiwick of Guernsey) Order, 2019.

Officers' powers of boarding, access, etc.

8. (1) At any time while a ship is within the limits of a port, or an aircraft is at a customs airport, any officer may board the ship or aircraft and remain therein and rummage and search any part thereof.

(2) The Chief Revenue Officer may station officers in any ship at any time while it is within the limits of a port, and if the master of any ship neglects or refuses to provide reasonable accommodation below decks for any officer stationed therein, or means of safe access to and egress from the ship in accordance with the requirements of any such officer, he shall be liable on conviction to a fine not exceeding [[level 4] on the uniform scale].

(3) The commander of an aircraft shall permit an officer at any time to board the aircraft and inspect it and any goods loaded therein and all documents relating to the aircraft or to goods or persons carried therein and an officer shall have the right of access at any time to any place to which access is required for the purpose of any such inspection.

(4) If the commander of an aircraft contravenes or fails to comply with any of the provisions of subsection (3) of this section he shall be liable on conviction to a fine not exceeding [[level 4] on the uniform scale].

(5) Without prejudice to the foregoing provisions of this section, the proper officer shall have free access to every part of any ship or aircraft at a port or customs airport and may –

- (a) cause any goods to be marked before they are unloaded from that ship or aircraft,
- (b) lock up, seal, mark or otherwise secure any goods carried in the ship or aircraft or any place or container in which they are so carried,
- (c) break open any place or container which is locked and of which the keys are withheld.

(6) Any goods found concealed on board a ship or aircraft mentioned in the foregoing provisions of this section shall be liable to forfeiture.

NOTES

In section 8,

the words in square brackets in subsection (2) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

the word and figure in square brackets within the square brackets in subsection (2) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 9(2), with effect from 30th September, 1991;

the words in square brackets in subsection (4) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

the word and figure in square brackets within the square brackets in subsection (4) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 9(2), with effect from 30th September, 1991.

Officers' powers of detention of ships, etc.

9. (1) Where at the expiration of a period, in the case of a ship of fourteen or, in the case of an aircraft, of seven clear days from the date of making the declaration required under section fourteen of this Law of any ship or aircraft, or such longer period as the Chief Revenue Officer may in any case allow, any goods are still on board the ship or aircraft, the proper officer may detain that ship or aircraft until –

- (a) any expenses properly incurred in watching and guarding the goods beyond the said period, except in respect of the day of clearance inwards, and
- (b) where the goods are removed by virtue of any provision of this Law from the ship or aircraft to a customs

warehouse, the expenses of that removal,

have been repaid to [the Committee].

(2) Where, in the case of any derelict or other ship or aircraft coming, driven or brought into the Island under legal process, by stress of weather or for safety, it is necessary to station any officer in charge thereof, whether on board or otherwise, for the protection of the revenue, the proper officer may detain that ship or aircraft until any expenses thereby incurred by [the Committee] have been repaid.

NOTE

In section 9, the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

General provisions as to movement of aircraft into and out of the Island.

10. (1) Save as permitted by the Chief Revenue Officer, the commander of an aircraft entering the Island from a place or area outside the Island shall not cause or permit the aircraft to land –

- (a) for the first time after its arrival in the Island, or
- (b) at any time while it is carrying passengers or goods brought in that aircraft from a place or area outside the Island, and not yet cleared,

at any place other than a customs airport, and any person importing or concerned in importing any goods in any aircraft shall not bring the goods into the Island at any place other than a customs airport.

(2) Save as permitted by the Chief Revenue Officer, no person shall depart on a flight to a place or area outside the Island, from any place in the Island other than a customs airport, and the commander of any aircraft engaged in a flight from a customs airport to a place or area outside the Island, shall not cause or permit it to land at any place in the Island other than a customs airport specified in the application for clearance for that flight.

(3) The provisions of subsections (1) and (2) of this section shall not apply in relation to any aircraft flying to or from any place or area outside the Island from or to any place therein which is required under or by virtue of any enactment relating to air navigation, or is compelled by accident, stress of weather or other unavoidable cause, to land at a place other than a customs airport, but the commander of any such aircraft –

- (a) shall immediately report the landing to an officer or to a police officer and shall on demand produce to him the journey log book belonging to the aircraft,
- (b) shall not without the consent of an officer permit any goods carried in the aircraft to be unloaded from, or any of the crew or passengers to depart from the vicinity of, the aircraft, and
- (c) shall comply with any directions given by an officer with respect to any such goods,

and no passenger or member of the crew shall without the consent of an officer or police officer leave the immediate vicinity of the aircraft:

Provided that nothing in this subsection contained shall prohibit the departure of crew or passengers from the vicinity of, or the removal of goods from, an aircraft where

that departure or removal is necessary for reasons of health, safety or the preservation of life or property.

(4) Any person contravening or failing to comply with any provision of this section shall be liable on conviction to a fine not exceeding [[level 5] on the uniform scale], or to imprisonment for a term not exceeding three months, or to both such fine and such imprisonment.

(5) The provisions of this Law relating to aircraft shall apply in relation to any aircraft belonging to or employed in the service of Her Majesty other than a military aircraft.

In this subsection, the expression "**military aircraft**" includes naval and air force aircraft and any aircraft commanded by a person in naval, military or air force service detailed for the purpose of such command.

NOTES

In section 10,

the words in square brackets in subsection (4) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

the word and figure in square brackets within the square brackets in subsection (4) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 9(3), with effect from 30th September, 1991.

[Approval of transit sheds and inland clearance depôts.]

10A. (1) [The Committee] may approve, for such periods and subject to such conditions and restrictions as it sees fit –

(a) one or more transit sheds for the deposit of goods

imported and not yet cleared from customs charge including goods not yet entered under this Law, and

- (b) one or more inland clearance dépôts for the clearance out of customs charge of such goods.

(2) [The Committee] may at any time for reasonable cause revoke or vary the terms of any approval given under this section.

(3) [The Committee] may impose conditions and restrictions as respects the movement of imported goods between the place of importation and a transit shed or an inland clearance dépôt.

(4) Any person contravening or failing to comply with any condition or restriction imposed by [the Committee] under subsections (1) or (3) hereof shall be liable on conviction to a fine not exceeding level 4 on the uniform scale.]

NOTES

Section 10A was inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 3(2), with effect from 30th September, 1991.

In section 10A, the words "T/the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

Control of movement of uncleared goods, etc.

11. (1) [The Committee] may from time to time give general or special directions as to the manner in which and the conditions under which goods chargeable with any duty which has not been paid, or drawback goods, or any other goods which have not been cleared from customs charge, or any class or description of such goods, may be moved within the limits of any port or customs airport or between any port or customs airport and any other place.

(2) Any such directions may require that any such goods shall be moved only –

(a) by persons approved by the Chief Revenue Officer for that purpose,

(b) in such ships, aircraft or vehicles or by such other means as may be approved by the Chief Revenue Officer for that purpose,

and any such approval may be granted for such period and subject to such conditions and restrictions as the Chief Revenue Officer thinks fit and may be revoked at any time by him.

(3) Any person contravening or failing to comply with any direction given or condition or restriction imposed by the Chief Revenue Officer under this section shall be liable on conviction to a fine not exceeding [[level 4] on the uniform scale].

(4) If any goods which have not been cleared from customs charge have been taken possession of by the proprietor or consignee thereof, both the master of the ship or the commander of the aircraft as the case may be and the proprietor or consignee shall be liable on conviction to a fine not exceeding [[level 4] on the

uniform scale] and the goods shall be liable to forfeiture.

NOTES

In section 11,

the words in square brackets in subsection (1) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016;

the words in square brackets in subsection (3) and subsection (4) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

the words and figures in square brackets within the square brackets in subsection (3) and subsection (4) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 9(1), with effect from 30th September, 1991.

Penalty for carrying away officers.

12. (1) If any ship or aircraft departs from any place carrying on board without his consent any officer or any police officer, the master of the ship or commander of the aircraft shall be liable on conviction to a fine not exceeding [[level 4] on the uniform scale].

(2) Without prejudice to the liability of any person under the provisions of subsection (1) of this section, the amount of any expenses incurred by the States by reason of the carrying away of any officer or any police officer may be recovered as a civil debt from that person or from the owner of the ship or aircraft concerned.

NOTES

In section 12,

the words in square brackets in subsection (1) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

the word and figure in square brackets within the square brackets in subsection (1) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 9(2), with effect from 30th September, 1991.

Provisions as to Her Majesty's Ships, etc.

13. (1) The person in command of any ship having a commission from Her Majesty or any foreign State which has on board any goods loaded in any place outside the Island, shall, before any such goods are unloaded, or at any time when called upon to do so by the proper officer, deliver to the proper officer an account of the goods in such form and manner and containing to the best of his knowledge such particulars as the Chief Revenue Officer may direct, and if he fails so to do, he shall be liable on conviction to a fine not exceeding [[level 4] on the uniform scale].

(2) The person delivering such an account shall when delivering it answer all such questions relating to the goods as may be put to him by the officer and if he refuses to answer he shall be liable on conviction to a fine not exceeding [[level 4] on the uniform scale].

(3) Subject in the case of ships having a commission from Her Majesty to any order made by [the Committee], the provisions of this Part of this Law as to the boarding and search of ships shall have effect in relation to such a ship as aforesaid as they have effect in relation to any other ship, and any officer may remove to a customs warehouse any goods loaded as aforesaid found on board the ship.

NOTES

In section 13,

the words in square brackets in subsection (1) and subsection (2) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

the words and figures in square brackets within the square brackets

in subsection (1) and subsection (2) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 9(2), with effect from 30th September, 1991;

the words in square brackets in subsection (3) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

[Customs agents acting in relation to import duty.

13A. (1) Notwithstanding section 74(1), a person ("**P**") may appoint any other person (a "**customs agent**") to act on P's behalf for the purposes of making a customs declaration in respect of import duty, and –

(a) the customs agent may make customs declarations in the name of P (and in that case the customs agent acts as a "**direct agent**"), or

(b) the customs agent may make customs declarations in the customs agent's own name (and in that case the customs agent acts as an "**indirect agent**").

(2) A customs agent appointed for the purpose of this section must be established in the Island.

(3) A customs agent is established in the Island if –

(a) in the case of an individual, the individual is resident in the Island,

(b) in any other case, the person has a registered office in the Island or has a permanent place from which the person carries out activities for which the person is appointed to perform.

(4) The Chief Revenue Officer may request written authority from P, in such form as the Chief Revenue Officer may direct, in order to confirm the appointment.

(5) The Committee may by regulations make further provision about customs agents for the purposes of import duty.

- (6) Regulations under this section may (without limitation) make –
- (a) provision requiring persons to be eligible for appointment as customs agents only if the Chief Revenue Officer has approved the appointment, and
 - (b) provision specifying the criteria for approving the appointment (including provision for the criteria to be specified in a notice given by the Chief Revenue Officer).]

NOTE

Section 13A was inserted by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(4) and, in accordance with the provisions of regulation 4 of the 2020 Regulations, this amendment shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019.

[Masters' declarations.]

14. (1) The master of every ship and the commander of every aircraft which arrives in the Island from a port or place outside the Island shall declare to the

Chief Revenue Officer all goods, including stores, carried in that ship or aircraft and shall declare to the Chief Revenue Officer all goods and stores which are to be unloaded from that ship or aircraft in the Island.

(2) The declarations prescribed by this section shall, subject to subsection (4), be signed by the master of the ship or the commander of the aircraft, shall bear the date of delivery, and shall be delivered to the Chief Revenue Officer prior to any portion of the cargo of the ship or aircraft has been unloaded.

(3) Declarations made under this section shall be in such form and contain such information as the Committee may direct and shall contain –

- (a) a description of the goods liable to be declared, together with their value, number, weight or other convenient measure of quantity and the country of origin,
- (b) the number and nature of the packages containing the said goods, and confirmation of whether some or all of the goods comprise a consolidated load of goods,
- (c) the name of the ship or the registration mark of the aircraft in which the said goods have been carried to the Island,
- (d) the place at which the said goods were loaded into the ship or aircraft,
- (e) the name of the consignor, and
- (f) the name of the proprietor or consignee.

(4) The Chief Officer of Customs and Excise may enter into arrangements with any person which vary the requirements of subsections (1), (2) and (3) in respect of specified persons in specified circumstances, provided that the Chief Officer is satisfied that such arrangements are consistent with any regulations made under section 14B.

(5) Arrangements entered into under subsection (4) must be approved by the Committee within six weeks of being entered into.

(6) The master or commander shall, at the time of making his declaration under this section, answer all such questions relating to the ship or aircraft, cargo, crew and voyage as shall be put to him by the Chief Revenue Officer, and shall produce on demand any freight notes, way bills, bills of lading or other documents relating to the carriage of the goods by the ship or aircraft.

[(6A) If, at any time after a ship or aircraft carrying goods arrives in the Island from a port or place outside the Island, and before a declaration has been made under this section –

- (a) bulk is broken, or
- (b) any alteration is made in the stowage of any goods carried so as to facilitate the unloading of any part thereof, or
- (c) any part of the goods is staved, destroyed or thrown overboard, or any container is opened,

and the matter is not explained to the satisfaction of the Chief Revenue Officer, the master of the ship or commander of the aircraft (as the case may be) shall be liable on conviction to a fine not exceeding level 3 on the uniform scale.]

(7) If the master of the ship or the commander of the aircraft fails to comply with the provisions of [subsections (1) to (6)] he shall be liable on conviction to a fine not exceeding level 4 on the uniform scale.]

NOTES

Section 14 was substituted by the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018, section 11(1), Schedule 1, paragraph 1(3), with effect from 29th March, 2019, subject to the transitional and saving provisions in section 11(3) of and Schedule 3 to the 2018 Law.⁹

In section 14, first, subsection (6A) was inserted and, second, the words in square brackets in subsection (7) were substituted by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, respectively regulation 1(5) and regulation 1(6) and, in accordance with the provisions of regulation 4 of the 2020 Regulations, these amendments shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019.

[Groupage declarations.]

14A. (1) Where, under section 14 of this Law, the master of a ship or the commander of an aircraft arriving in the Island from a port or place outside the Island declares a consolidated load of goods to be unloaded from that ship or aircraft in the Island, the proprietor of that load, and not the master of the ship or the commander of the aircraft, shall declare all the goods in that load to the Chief Revenue Officer.

(2) Declarations made under this section shall bear the date of arrival in the Island and be –

(a) signed by the proprietor of the load in question,

Consolidated text

- (b) delivered to the Chief Revenue Officer before any portion whatsoever of the consolidated load of goods may be cleared from customs charge, and
- (c) in such form and contain such information as the Committee may direct.

(3) The Chief Officer of Customs and Excise may enter into arrangements with any person which vary the requirements of subsections (1) and (2) in respect of specified persons in specified circumstances, provided that the Chief Officer is satisfied that such arrangements are consistent with any regulations made under section 14B.

(4) Arrangements entered into under subsection (3) must be approved by the Committee within six weeks of being entered into.

(5) The proprietor of the load shall, at the time of making his declaration under this section, answer all questions relating to the goods as shall be put to him by the Chief Revenue Officer, and produce on demand all documents relating to the goods.

(6) If the proprietor of the load fails to comply with the provisions of this section he shall be liable on conviction to a fine not exceeding level 4 on the uniform scale.

(7) In section 14 and this section, "**consolidated load of goods**" means cargo from either one consignor to multiple consignees, or from multiple consignors to one or more consignees.]

NOTE

Section 14A was inserted by the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018, section 11(1), Schedule 1, paragraph 1(3), with effect from 29th March, 2019, subject to the transitional and saving provisions in section 11(3) of and Schedule 3 to the 2018 Law.

Passenger information reports.

14B. (1) A report shall be made to the Chief Revenue Officer of every ship and aircraft arriving in the Island from a port or place outside the Island in respect of the passengers on that ship or aircraft.

(2) The Committee shall prescribe by regulations –

- (a) who must make the reports,
- (b) the procedure for making the reports,
- (c) the information the reports must contain,
- (d) the time at, or by, which the reports must be made, and
- (e) such related and ancillary matters as the Committee thinks it appropriate to prescribe.

(3) Information to be contained in the reports to be prescribed by regulations under this section may include (but is not limited to)-

- (a) the total number of passengers carried, and
- (b) each passenger's name, date and place of birth, nationality, port of embarkation and port of disembarkation.

(4) For the avoidance of doubt, regulations under this section may make provision that differs depending on how many passengers the aircraft or ship is carrying, including (but not limited to) different provision in respect of ships carrying 12 passengers and fewer, and ships carrying more than 12 passengers.

(5) Regulations under this section may provide that a person who, without reasonable excuse, fails to comply with a requirement imposed on the person by the regulations is guilty of an offence, and liable on conviction to a fine not exceeding level 5 on the uniform scale.]

NOTE

Section 14B was inserted by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(7) and, in accordance with the provisions of regulation 4 of the 2020 Regulations, this amendment shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019.

The following Regulations have been made under section 14B:

Customs and Excise (Inbound Passenger Information Reports) (Bailiwick of Guernsey) Regulations, 2022.

Presentation of goods to Chief Revenue Officer.

14C. (1) Any goods arriving in the Island must be presented to the Chief Revenue Officer on importation of the goods, in accordance with regulations made by the Committee under this subsection, and on being so presented will be under the control of the Chief Revenue Officer until released, in accordance with the customs Laws and the excise Laws.

(2) For the purposes of this Part, goods are presented to the Chief

Revenue Officer on import if –

- (a) the goods are lawfully imported into the Island, and
- (b) notification of their importation into the Island is given to the Chief Revenue Officer in accordance with regulations made under subsection (1).

(3) The time at which goods are presented to the Chief Revenue Officer on import is the later of –

- (a) the time at which the notification of importation in accordance with the regulations made under subsection (1) ("**notification**") is received by the Chief Revenue Officer, and
- (b) the time at which the goods are imported into the Island.

(4) Regulations under this section may make provision –

- (a) requiring a notification to be accompanied by documents of such description as may be specified in the regulations or in a notice given by the Committee or the Chief Officer of Customs and Excise,
- (b) authorising a notice given by the Committee or the Chief Officer of Customs and Excise to make provision about the form and contents of a notification,

- (c) authorising a notice given by the Committee or the Chief Officer of Customs and Excise to require notification to be made in accordance with provision made by the notice,
- (d) requiring or authorising, in specified cases, notification of an importation of goods to be given before the importation,
- (e) deeming a notification to have been given in specified cases,
- (f) requiring a notification to disclose the location of the goods,
- (g) for cases in which goods are not required to be presented on import, and
- (h) in respect of the person who is required to present goods on import.

(5) If goods imported into the Island are not presented to the Chief Revenue Officer as required under this section, the goods shall become liable to forfeiture at the time of importation and a liability to import duty in respect of the goods is incurred at the time at which the goods become liable to forfeiture.]

NOTE

Section 14C was inserted by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(7) and, in accordance with the provisions of regulation 4 of the 2020 Regulations, this amendment shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and

Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019.

[Security and safety: provision of information.]

[14D]. (1) The Committee may by regulations make provision in respect of the imposition of requirements on persons importing into and exporting goods from the Bailiwick, and other persons, to provide information and make declarations to the Chief Revenue Officer and other persons, for the purposes of –

- (a) in general, improving the security and safety of the importation of goods into, and the export of goods from, the Bailiwick,
- (b) in particular, giving proportionate and appropriate effect in the Bailiwick, or parts thereof, to any international agreement (or part thereof) or practice as to the secure and safe movement of goods between countries and territories having effect from time to time.

(2) Without prejudice to the generality of the foregoing, regulations under subsection (1) may specify –

- (a) information that may be required to be provided,
- (b) circumstances in which information may be required to be provided,

- (c) persons by and to whom information may be required to be provided,
- (d) the form and manner in which information may be required to be provided,
- (e) the time in which information may be required to be provided, and
- (f) the circumstances in which a person required to provide information may challenge that requirement, and the way in which such a challenge may be made.]

NOTES

Section 14B (now section 14D) was originally inserted by the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018, section 11(1), Schedule 1, paragraph 1(3), with effect from 29th March, 2019, subject to the transitional and saving provisions in section 11(3) of and Schedule 3 to the 2018 Law.

Section 14B was renumbered as section 14D by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(7) and, in accordance with the provisions of regulation 4 of the 2020 Regulations, this amendment shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019.

The following Regulations have been made under section 14B (now section 14D):

Customs and Excise (Safety and Security) (Bailiwick of Guernsey) Regulations, 2020.

The following Regulations have been made under section 14D:

Customs and Excise (Safety and Security) (Bailiwick of Guernsey) (Amendment) (No. 2) Regulations, 2021;

Customs and Excise (Safety and Security) (Bailiwick of Guernsey) (Amendment) (No. 3) Regulations, 2021;

Customs and Excise (Safety and Security) (Bailiwick of Guernsey) (Amendment) Regulations, 2023;

Customs and Excise (Safety and Security) (Bailiwick of Guernsey) (Amendment) Regulations, 2024.

Entry of goods on importation.

15. (1) Subject to [subsection (1A) and] subsection (2), the proprietor or consignee of goods which are to be unloaded or which have been unloaded from a ship or aircraft arriving in the Island from a port or place outside the Island shall enter the goods by making an entry (to be referred to as a "**customs declaration**") for a customs procedure in accordance with regulations made by the Committee under this subsection, and in this Part a "**customs procedure**" means a free circulation procedure or a special customs procedure, as those terms are defined in the regulations.

[(1A) In circumstances where regulations have not been made under subsection (1), the Chief Revenue Officer may take any action or do any thing as may be necessary to give effect, in the Island, to the requirements set out in Schedule 2 to the Taxation (Cross-border Trade) Act 2018.]

(2) Goods which are to be unloaded or which have been unloaded from a ship or aircraft arriving in the Island from a port or place outside the Island may be re-exported to a port or place outside the Island in accordance with directions issued by the Chief Revenue Officer; and, for the avoidance of doubt, the obligation on the proprietor or consignee under subsection (1) does not apply in respect of such goods, and this section shall be construed accordingly.

(3) Regulations under subsection (1) may (without limitation) make provision in respect of –

- (a) conditions to be met by persons making a customs declaration (including, but not limited to, the issue of financial guarantees),
 - (b) the application of relief from payment of, and the imposition of reduced rates (including zero rate) of, import duty in respect of specified goods entered for a customs procedure, including the imposition of different rates of duty (including zero rate) dependent on the use to which the relevant goods will be put,
 - (c) other provisions and requirements relating to customs procedures and declaring goods for re-export, and
 - (d) the discharge of customs procedures.
- (4) Subject to subsection (5), regulations made under subsection (1) shall specify –
- (a) the time-limit for making a customs declaration,
 - (b) the form of a customs declaration,
 - (c) the manner in which a customs declaration may be made,
 - (d) the information to be included in a customs declaration, and
 - (e) in the case of goods declared to each customs procedure, when liability to import duty is incurred.

(5) Regulations under subsection (1) may make such provision in relation to the making of customs declarations as the Committee thinks fit, and may (by way of example and without limitation) provide for –

- (a) customs declarations to be made within different time-limits in specified circumstances (including in respect of specified goods or categories of goods),
- (b) customs declarations to be made before the arrival of the ship or aircraft in the Island (to be referred to as "advance customs declarations") in specified circumstances,
- (c) the form of customs declarations to differ in specified circumstances (including, for the avoidance of doubt, providing for declarations to be made verbally, or by conduct, in specified circumstances),
- (d) the information required to be provided in a customs declaration to differ in specified circumstances,
- (e) persons other than, or in addition to, the proprietor or consignee of the goods in question to make a customs declaration in respect of them in specified circumstances,
- (f) the amendment of a made customs declaration in specified circumstances,

- (g) the withdrawal of a made customs declaration in specified circumstances,
- (h) customs declarations not to be required in respect of specified goods or categories of goods, and
- (i) customs declarations made in written form to be required to be signed by the proprietor or consignee of the goods, to bear the date of delivery, and to be delivered to the Chief Revenue Officer before the proprietor or consignee may take possession of the goods.

(6) The Chief Revenue Officer may at any time within three years after the importation of the goods require any person concerned with their importation to furnish, in such form as the Chief Revenue Officer may require, any information relating to the goods, and to produce books or documents of whatever nature relating to the goods.

(7) If the proprietor or consignee fails to comply with any of the provisions of this section, or regulations made under this section –

- (a) he or she shall be liable on conviction to a fine not exceeding level 4 on the uniform scale,
- (b) the load shall be liable to forfeiture, and
- (c) a liability to import duty in respect of the goods in that load is incurred at the time at which the load becomes liable to forfeiture.]

NOTES

Section 15 was substituted by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(8) and, in accordance with the provisions of regulation 4 of the 2020 Regulations, this amendment shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019.¹⁰

In section 15, first, the words in square brackets in subsection (1) and, section, subsection (1A) were inserted as modifications by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 2, respectively paragraph (2) and paragraph (3). In accordance with the provisions of regulation 4 of the 2020 Regulations, these modifications shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019 and, in accordance with the provisions of regulation 2(1) of the 2020 Regulations, this Law shall apply as so modified for the period up to and including 30th June, 2021.

The following Regulations have been made under section 15:

Customs and Excise (Approved Ports and Customs Declarations) (Bailiwick of Guernsey) (Amendment) Regulations, 2019;
Customs Transit Procedures (Bailiwick of Guernsey) Regulations, 2019;
Customs and Excise (Approved Ports and Customs Declarations) (Revocation) Regulations, 2020;
Customs and Excise (Import) (Customs Declarations) Regulations, 2020;
Customs and Excise (Import) (Customs Declarations) (Amendment) Regulations, 2020;
Customs and Excise (Special Customs Procedures) (Bailiwick of Guernsey) Regulations, 2020;
Customs (Temporary Admission Procedures) (Bailiwick of Guernsey) Regulations, 2020;
Customs and Excise (Customs Export Declarations) (Amendment) Regulations, 2021.

Entry by bill of sight.

16. (1) Without prejudice to the provisions of section fifteen of this

Law, where on the importation of any goods the importer is unable for want of full information to make immediately perfect entry thereof, he may, on making a signed declaration to that effect before the proper officer, deliver to that officer an entry of the goods by bill of sight in such form and manner and containing such particulars as the Chief Revenue Officer may direct, and the importer, on furnishing such security as the Chief Revenue Officer may require, may take delivery of the goods:

Provided that the Chief Revenue Officer may refuse to accept an entry by bill of sight of any goods.

(2) If within such period from the date of the entry of any goods by bill of sight as the Chief Revenue Officer may allow, no entry purporting to be a perfect entry has been made of those goods, without prejudice to any other provision of this Law, the Chief Revenue Officer shall pay the amount of the security furnished by the importer to the [States Treasurer] for the account of the General Revenue [except to the extent that the Policy and Resources Committee directs payment elsewhere (for example, for the account of the States of Alderney)].

NOTES

In section 16,

the words in the first pair of square brackets in subsection (2) were substituted by the Chief Accountant (Transfer of Functions) (Guernsey) Ordinance, 2013, section 1, with effect from 1st December, 2013, subject to the savings and transitional provisions in section 2 of the 2013 Ordinance;¹¹

the words in the second pair of square brackets in subsection (2) were inserted by the Customs and Excise (General Provisions) (Amendment) Ordinance, 2020, section 4, with effect from 18th August, 2020.

Disposal of uncleared goods by [the Committee].

17. (1) Where in the case of any imported goods entry has not been made of the goods as required by the provisions of section fifteen or section sixteen

of this Law within three months of the date of the arrival of the importing ship or aircraft in a port or place in the Island, after –

- (a) seven days notice in writing of its intention to sell the goods has been served by [the Committee] on the importer or proprietor of the goods, where such importer or proprietor and his whereabouts are known to [the Committee], or
- (b) where the identity of the importer or proprietor of the goods is unknown or his whereabouts cannot be found, [the Committee] has inserted in *La Gazette Officielle* a notice giving details of the nature and quantity of the goods and stating its intention to sell the goods,

then [the Committee] may sell the goods and shall pay the proceeds of such sale to the account of the General Revenue [except to the extent that the Policy and Resources Committee directs payment elsewhere (for example, to the account of the States of Alderney)].

(2) Any notice to the proprietor or consignee of goods by [the Committee] under this section shall be deemed to have been served on such proprietor or consignee if addressed to and left at the premises last known to have been occupied by such proprietor or consignee.

NOTES

In section 17,

the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016;

the words in the fifth pair of square brackets in subsection (1) were inserted by the Customs and Excise (General Provisions) (Amendment) Ordinance, 2020, section 5, with effect from 18th August, 2020.

Irregular sale of uncleared goods.

18. A sale or any other disposal of any dutiable goods in respect of which

–

- (a) declarations and entries have not been delivered to the Chief Revenue Officer as required by the provisions of section fourteen, fifteen or sixteen of this Law, or
- (b) the duty payable has not been paid or security for such duty has not been furnished,

shall not pass to the purchaser any rights of ownership:

Provided that nothing in this section contained shall apply to a sale or other disposal of dutiable goods by [the Committee] in pursuance of the provisions of this Law.

NOTE

In section 18, the words in square brackets were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

Power to regulate unloading.

19. (1) [The Committee] may by order make provision for –

- (a) prescribing the procedure to be followed by a ship arriving at a port or at an approved place or an aircraft

arriving at a customs airport,

- (b) regulating the unloading, landing, movement and removal of goods on their importation,

and different orders may be made with respect to importation by sea or air respectively.

(2) If any person contravenes or fails to comply with any provision of any order made under this section or with any direction given by [the Committee] or the Chief Revenue Officer or the proper officer in pursuance of any such order, he shall be liable on conviction to a fine not exceeding [[level 4] on the uniform scale] and any goods in respect of which the offence was committed shall be liable to forfeiture.

NOTES

In section 19,

the words "T/the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016;

the words in the second pair of square brackets in subsection (2) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

the word and figure in square brackets within the square brackets in subsection (2) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 9(2), with effect from 30th September, 1991.

PART III

PROVISIONS AS TO DUTY ON IMPORTED GOODS

Duty on imported goods.

20. (1) Save as permitted by or under this Law or any other enactment relating to customs or to impôts, no imported goods shall be delivered or removed on importation until the importer has paid to the proper officer any duty chargeable thereon, and that duty shall, in the case of goods of which entry is made, be paid on making the entry.

[(1A) Where import duty is chargeable on imported goods, in addition to the importer, each of the following persons is liable to pay that duty –

- (a) a person on whose behalf a customs declaration is made, and
- (b) a person in a category or class specified for this purpose in regulations made for this purpose by the Committee.

(1B) If two or more persons are liable to import duty in any case, those persons are jointly and severally liable to import duty in that case.]

(2) Where security for the payment of duty is given to the satisfaction of the Chief Revenue Officer in accordance with such arrangements as may be prescribed by orders made by [the Committee], then subject to such conditions as may be so prescribed or such additional conditions as the Chief Revenue Officer may think fit to impose, the Chief Revenue Officer may permit payment under this section of the duty to be deferred for such period as may be so prescribed and duty of which payment is deferred under this subsection shall be deemed to have been paid for purposes of any relief from duty by way of drawback, for purposes of section twenty-one of this Law, and for such other purposes as may be so prescribed; but the orders may provide for payment to be deferred in the case of some duties of customs or some goods but not of others.

(3) Without prejudice to the provisions of any enactment relating to impôts the duties of customs and the rates thereof chargeable on imported goods shall be those in force in relation to such goods at the time of their entry for home use.

(4) Any goods brought or coming into the Island by sea otherwise than as cargo, stores or baggage carried in a ship shall be chargeable with the like duty, if any, as would be applicable to those goods if they had been imported as merchandise; and if any question arises as to the origin of the goods they shall be deemed to be the produce of such country as the Chief Revenue Officer may on investigation determine.

(5) Subject to the provisions of section twenty-one of this Law, save as provided by or under any other enactment relating to customs, any goods which are re-imported into the Island after exportation therefrom, whether they were manufactured or produced in or outside the Island and whether or not any duty was paid thereon at a previous importation, shall be treated for the purpose of charging duty in like manner as if they were being imported for the first time and, in the case of goods manufactured or produced in the Island, as if they had not been so manufactured or produced.

NOTES

In section 20,

subsection (1A) and subsection (1B) were inserted by the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018, section 11(3), Schedule 1, paragraph 1(5), with effect from 11 p.m. on 31st December, 2020, subject to the transitional and saving provisions in section 11(3) of and Schedule 3 to the 2018 Law;

the words in square brackets in subsection (2) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

In its application to goods contained in postal packets to which section 37 of

the Post Office (Bailiwick of Guernsey) Law, 2001 applies, section 20 is modified in accordance with the provisions of the Post Office (Postal Packets) Ordinance, 1973, section 3(b), with effect from 1st May, 1973.

The following Order has been made under section 20:

Customs and Excise (Deferred Payment) (Bailiwick of Guernsey) Order, 2020.

The following Regulations have been made under section 20:

Customs Transit Procedures (Bailiwick of Guernsey) Regulations, 2019;

Customs and Excise (Import) (Customs Declarations) Regulations, 2020;

Customs and Excise (Import) (Customs Declarations) (Amendment) Regulations, 2020;

Customs (Temporary Admission Procedures) (Bailiwick of Guernsey) Regulations, 2020.

[Reliefs from import duty.]

21. (1) The Committee may make regulations making provision for full or partial relief from a liability to import duty.

(2) Regulations under this section may provide for the relief to be given by reference to any factor, for example (and without prejudice to the generality of the foregoing) –

- (a) the nature or origin of goods or anything else by reference to which goods are classified in the customs tariff,
- (b) anything in the customs tariff by reference to which the amount of import duty applicable to goods is determined,
- (c) the purposes for which goods are imported,

(d) the person by whom, or for whose benefit, goods are imported, and

(e) the circumstances in which goods are imported.

(3) Regulations under this section may provide for a relief to be conditional on (by way of example and without prejudice to the generality of the foregoing) the export of goods in accordance with the applicable export provisions.

(4) In this section "**relief**" includes drawback allowed in respect of goods exported from the Island.]

NOTES

Section 21 was substituted by the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018, section 11(3), Schedule 1, paragraph 1(6), with effect from 11 p.m. on 31st December, 2020, subject to the transitional and saving provisions in section 11(3) of and Schedule 3 to the 2018 Law.¹²

The following Regulations have been made under section 21:

Customs (Temporary Admission Procedures) (Bailiwick of Guernsey) Regulations, 2020.

The following Orders (which continue to have effect as if they were Regulations, in accordance with the provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018, section 11(3), Schedule 3, paragraph 3, with effect from 11 p.m. on 31st December, 2020) have been made under section 21:

Customs and Excise (Bailiwick of Guernsey) (Reliefs) Order, 1973;
Customs and Excise (Aviation Fuel) (Bailiwick of Guernsey) Order, 1997;

Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) Order, 2008;

Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) (Amendment) Order, 2010;

Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) (Amendment) Order, 2019.

Forfeiture of goods improperly imported.

22. Where –

- (a) except as provided by or under this Law any imported goods, being goods chargeable with a duty of customs, are without payment of that duty unshipped in any port, unloaded from any aircraft in the Island or removed from their place of importation or from any approved place, or
- (b) any goods are imported, landed or unloaded contrary to any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment, or
- (c) any goods, being goods chargeable with any duty, or goods, the importation of which is for the time being prohibited or restricted by or under any enactment, are found, whether before or after the unloading thereof, to have been concealed in any manner on board any ship or aircraft, or
- (d) any goods are imported concealed in a container holding goods of a different description, or
- (e) any imported goods are found, whether before or after delivery, not to correspond with the entry made thereof, or
- (f) any imported goods are concealed or packed in any

manner appearing to be intended to deceive an officer,

[(fa) this Law or any other enactment so provides, or]

[(g) any other circumstances pertain in relation to any imported goods, prescribed for this purpose by regulations made by the Committee,]

those goods shall be liable to forfeiture:

Provided that where any goods the importation of which is for the time being prohibited or restricted by or under any enactment are on their importation either –

- (i) reported as intended for exportation in the same ship or aircraft, or
- (ii) entered for transit or transshipment, or
- (iii) entered for deposit in a warehouse for subsequent exportation or for use as stores,

the Chief Revenue Officer may, if he thinks fit, permit the goods to be dealt with accordingly.

NOTES

In section 22,

paragraph (fa) was inserted by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(9) and, in accordance with the provisions of regulation 4 of the 2020 Regulations, this amendment shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not

already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019;

paragraph (g) was inserted by the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018, section 11(1), Schedule 1, paragraph 1(7), with effect from 29th March, 2019, subject to the transitional and saving provisions in section 11(3) of and Schedule 3 to the 2018 Law.

In its application to goods contained in postal packets to which section 37 of the Post Office (Bailiwick of Guernsey) Law, 2001 applies, section 22 is modified in accordance with the provisions of the Post Office (Postal Packets) Ordinance, 1973, section 3(c), with effect from 1st May, 1973.

Fees for exercise of functions in connection with import duty.

22A. The Committee may by order authorise the charging of fees in respect of the exercise of any specified function of the Chief Revenue Officer for the purposes of, or otherwise in connection with, import duty.]

NOTE

Section 22A was inserted by the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018, section 11(3), Schedule 1, paragraph 1(8), with effect from 11 p.m. on 31st December, 2020.

Penalty for improper importation of goods, etc.

23. (1) If any person discharges, unships or lands in any place or unloads from any aircraft in the Island or removes from their place of importation or from an approved place or an approved warehouse or a customs warehouse –

- (a) any goods chargeable with a duty which has not been paid, or
- (b) any goods imported, landed or unloaded contrary to any prohibition or restriction for the time being in force

under or by virtue of any enactment with respect to those goods,

or assists or is otherwise concerned in such unshipping, landing, unloading or removal, or if any person imports or is concerned in importing any goods contrary to any such prohibition or restriction as aforesaid, whether or not the goods are unloaded, then, if he does so with intent to defraud the States of any such duty or to evade any such prohibition or restriction, he [shall be liable –

- (i) on summary conviction, to a fine not exceeding twice level 5 on the uniform scale or three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding three months, or to both,
- (ii) on conviction on indictment, to a fine or to imprisonment for a term not exceeding two years or to both.]

[(1A) In the case of an offence under subsection (1) hereof in connection with a prohibition or restriction on importation having effect by virtue of section 2 of the Misuse of Drugs (Bailiwick of Guernsey) Law, 1974, that subsection shall have effect subject to the modifications specified in the Third Schedule to this Law.]

[(1B) In the case of an offence under subsection (1) committed in connection with the prohibition on importation, landing and unloading contained in section 18 of the Forgery and Counterfeiting (Bailiwick of Guernsey) Law, 2006, the penalty on conviction on indictment is imprisonment for a term not exceeding 10 years, or a fine, or both.]

- (2) If any person –
- (a) imports or causes to be imported any goods concealed in a container holding goods of a different description, or
 - (b) directly or indirectly imports or causes to be imported or entered any goods found, whether before or after delivery, not to correspond with the entry made thereof,

he shall be liable on conviction to a fine not exceeding three times the value of the goods or [level 4 on the uniform scale], whichever is the greater.

(3) The penalties imposed by this section shall not apply in the case of an offence in connection with the importation of goods contrary to a prohibition or restriction where a penalty is expressly prescribed for that offence by the enactment or other instrument imposing the prohibition or restriction.

NOTES

In section 23,

the words and figure in square brackets in subsection (1) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 4(1), with effect from 30th September, 1991;

subsection (1A) was inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 4(2), with effect from 30th September, 1991;

subsection (1B) was inserted by the Forgery and Counterfeiting (Bailiwick of Guernsey) Law, 2006, section 21(1), with effect from 28th April, 2010;

the words and figure in square brackets in subsection (2) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989.

The following Order has been made under section 23:

Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) (Amendment) Order, 2019.

The following cases have referred to section 23:

Law Officers of the Crown v. Coffell and Nagy (1990) 9.GLJ.23;
Law Officers of the Crown v. Percy and Oksuz (1990) 9.GLJ.23;
Law Officers of the Crown v. Haupt (1994) 17.GLJ.9;
Law Officers of the Crown v. Blondel and Butcher (1994) 17.GLJ.60;
Law Officers of the Crown v. Le Poidevin and Watkin (1995) 20.GLJ.88;
Law Officers of the Crown v. McDonald (1995) 20.GLJ.89;
Law Officers of the Crown v. Stevenson (1997) 24.GLJ.73;
Law Officers of the Crown v. Mather & Cooper (1999) 27.GLJ.138;
Mather and Cooper v. Law Officers of the Crown [1999] GLR 1;
Law Officers of the Crown v. Harward (2000) 28.GLJ.61;
Law Officers of the Crown v. Sheehan (2000) 28.GLJ.62;
Law Officers of the Crown v. Martinson (2000) 29.GLJ.79.

[PART IIIA

EXCISE DUTIES

Goods on which excise duty is chargeable.

23A. (1) Excise duty shall be charged on the goods, and at the rates, specified in the Fourth Schedule, as from time to time amended under sections 23B and 23C.

(2) Excise duty is payable on demand –

- (a) by the proprietor or consignee of the goods, in the case of goods imported into the Bailiwick (other than Sark), and
- (b) by the licence holder, in the case of goods grown, produced or manufactured in the Bailiwick (other than

Sark).]

NOTE

Part IIIA, and section 23A thereof, were inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003, section 4, with effect from 1st October, 2004.

[Powers to vary goods chargeable with excise duty.

23B. (1) The [Policy & Resources Committee] may by order amend the Fourth Schedule by adding any class or description of goods to it or by removing or varying any class or description of goods specified in it.

(2) An order made under subsection (1) –

- (a) may remain in force only until the conclusion of the next meeting of the States for the consideration of the Annual Budget of the States, and
- (b) shall thereupon cease to have effect, but without prejudice to anything done under it.

(3) The States may by Ordinance amend the Fourth Schedule by adding any class or description of goods to it or by removing or varying any class or description of goods specified in it.

[(4) Without prejudice to the powers conferred on the Policy and Resources Committee by subsections (1) and (2) and on the States of Deliberation by subsection (3), the States of Alderney may, subject to the provisions of any order or Ordinance made under those subsections and in force in Alderney, by Ordinance amend the Fourth Schedule as it has effect in Alderney by adding any class or description of goods to it or by removing or varying any class or description of goods

specified in it.]]

NOTES

Section 23B was inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003, section 4, with effect from 1st October, 2004.

In section 23B,

the words in square brackets in subsection (1) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 2, Schedule 1, paragraph 15(a), with effect from 1st May, 2016;¹³

subsection (4) was inserted by the Customs and Excise (General Provisions) (Amendment) Ordinance, 2020, section 6, with effect from 18th August, 2020.

The functions, rights and liabilities of the Treasury and Resources Department and of its Minister or Deputy Minister arising under or by virtue of this Law were transferred to and vested in, respectively, the Policy & Resources Committee and its President or Vice-President by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 1, Schedule 1, paragraph 15(a), with effect from 1st May, 2016, subject to the savings and transitional provisions in section 3 of the 2016 Ordinance.¹⁴

The following Ordinances have been made under section 23B:

Customs and Excise (General Provisions) (Amendment) Ordinance, 2007;
Excise Duties (Budget) Ordinance, 2007;
Excise Duties (Budget) Ordinance, 2024;
Excise Duties (Amendment) Ordinance, 2025;
Excise Duties (Budget) Ordinance, 2025.

The following Orders have been made under section 23B:

Excise Duty (Temporary Variation of Chargeable Goods and Rates) Order, 2007;
Excise Duty (Temporary Variation of Rates) Order, 2008.

[Powers to vary rates of excise duty.]

23C. (1) The [Policy & Resources Committee] may by order amend the Fourth Schedule by specifying or varying the rates of excise duty chargeable on any

class or description of goods specified therein.

- (2) An order made under subsection (1) –
 - (a) may remain in force only until the conclusion of the next meeting of the States for the consideration of the Annual Budget of the States, and
 - (b) shall thereupon cease to have effect, but without prejudice to anything done under it.

(3) The States may by Ordinance amend the Fourth Schedule by specifying or varying the rates of excise duty chargeable on any class or description of goods specified therein.

[(4) Without prejudice to the powers conferred on the Policy and Resources Committee by subsections (1) and (2) and on the States of Deliberation by subsection (3), the States of Alderney may, subject to the provisions of any order or Ordinance made under those subsections and in force in Alderney, by Ordinance amend the Fourth Schedule as it has effect in Alderney by specifying or varying the rates of excise duty chargeable on any class or description of goods specified therein.]]

NOTES

Section 23C was inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003, section 4, with effect from 1st October, 2004.

In section 23C,

the words in square brackets were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 2, Schedule 1, paragraph 15(a), with effect from 1st May, 2016;¹⁵

subsection (4) was inserted by the Customs and Excise (General Provisions) (Amendment) Ordinance, 2020, section 7, with effect from 18th August, 2020.

The functions, rights and liabilities of the Treasury and Resources Department and of its Minister or Deputy Minister arising under or by virtue of this Law were transferred to and vested in, respectively, the Policy & Resources Committee and its President or Vice-President by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 1, Schedule 1, paragraph 15(a), with effect from 1st May, 2016, subject to the savings and transitional provisions in section 3 of the 2016 Ordinance.¹⁶

The following Ordinances have been made under section 23C:

Customs and Excise (General Provisions) (Commencement & Amendment) Ordinance, 2004;
Customs and Excise (General Provisions) (Amendment) Ordinance, 2007;
Excise Duties (Budget) Ordinance, 2007;
Excise Duties (Budget) Ordinance, 2024;
Excise Duties (Budget) Ordinance, 2025.

The following Orders have been made under section 23C:

Excise Duty (Temporary Variation of Chargeable Goods and Rates) Order, 2007;
Excise Duty (Temporary Variation of Rates) Order, 2008;
Excise Duty (Temporary Variation of Rates) Order, 2009;
Excise Duties (Temporary Variation of Rates) Order, 2010;
Excise Duties (Temporary Variation of Rates) Order, 2011;
Excise Duties (Temporary Variation of Rates) Order, 2012;
Excise Duties (Temporary Variation of Rates) Order, 2013;
Excise Duties (Temporary Variation of Rates) Order, 2014;
Excise Duties (Temporary Variation of Rates) Order, 2015;
Excise Duties (Temporary Variation of Rates) Order, 2016;
Excise Duties (Temporary Variation of Rates) Order, 2017;
Excise Duties (Temporary Variation of Rates) Order, 2018;
Excise Duties (Temporary Variation of Rates) Order, 2019;
Excise Duties (Temporary Variation of Rates) Order, 2024.

Calculations.

- 23D.** (1) For the purposes of this Law –
- (a) except where some other measure of quantity is specified, any computation of any liquor or of the

alcohol contained in any liquor shall be made in terms of the volume of the liquor or alcohol, as the case may be,

- (b) any computation of the volume of any liquor or of the alcohol contained in any liquor shall be made in litres as at 20 degrees Celsius,
- (c) any computation of the volume of any hydrocarbon oil shall be made in litres as at 15 degrees Celsius,
- (d) the alcoholic strength of any liquor is the ratio of the volume of the alcohol contained in the liquor to the volume of the liquor expressed as a percentage (and section 23E shall have effect for determining such alcoholic strength), and
- (e) the legal instruments for the calculation of the alcoholic strength of any liquid subject to excise duty shall be hydrometers, thermometers and alcoholic tables approved by [the Committee].

(2) Save as [the Committee] may otherwise allow, the volume of liquid in any container shall be determined by physical examination, but where the volume has not been so determined, it shall be determined –

- (a) by reference to information on the label of the container of the liquid, or
- (b) by reference to information on any invoice, delivery note, production record or similar document in relation

to the liquid,

whichever is the greater.

(3) Where any colouring matter or substance commonly added for the purpose of improving or modifying the quality or characteristics of hydrocarbon oil as a fuel or lubricant is added to any hydrocarbon oil prior to its delivery, then the volume of that hydrocarbon oil shall be determined by reference to the total volume including such additives.]

NOTES

Section 23D was inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003, section 4, with effect from 1st October, 2004.

In section 23D, the words "T/the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

[Strength of liquor.]

23E. The strength of any liquor shall be the strength as ascertained –

- (a) by reference to information on the label of the container of the liquor, or
- (b) by reference to information on any invoice, delivery note, production record or similar document in relation to the liquor, or
- (c) as gauged by the Chief Officer of Customs and Excise,

whichever is the greater.]

NOTE

Section 23E was inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003, section 4, with effect from 1st October, 2004.

Excise licences.

23F. (1) Subject to subsection (3), no person shall grow, produce or manufacture goods liable to excise duty except under the authority of an excise licence held by him for that purpose.

(2) The Chief Officer of Customs and Excise may grant an excise licence subject to such conditions as he may consider necessary.

(3) [The Committee] may, in its absolute discretion, waive the requirement for an excise licence.

(4) The licence holder shall not commence the growing, production or manufacture of any goods liable to excise duty until –

(a) he has declared to the Chief Officer of Customs and Excise, in such form and manner as the Chief Officer may direct, the details of the premises and equipment intended to be used by him for that purpose, and

(b) those premises have been approved by the Chief Officer of Customs and Excise; and the Chief Officer of Customs and Excise may impose conditions in respect of any approval given under this paragraph and may at any time for reasonable cause revoke or vary the terms

of any such approval,

and in this section "**premises**" includes any land or place.

- (5) Every licence holder shall –
- (a) maintain records relating to the acquisition, cultivation, manufacture, blending or other processing, storage and disposal of dutiable goods or their ingredients in such form and manner as the Chief Officer of Customs and Excise may direct, and
 - (b) in the case of goods grown, produced or manufactured in the Bailiwick (other than Sark), make entry to an officer within a period of five working days after the final day of each month,

and in this section "**working day**" means any day other than –

- (i) a Saturday, Sunday, Christmas Day and Good Friday, and
- (ii) a public holiday appointed by Ordinance of the States of Deliberation or (as the case may require) the States of Alderney.

(6) The entry required under this section shall be made in such form and manner as the Chief Officer of Customs and Excise may direct and shall –

- (a) give an account of all goods liable to excise duty which have been grown, produced or manufactured by the

licence holder during the preceding month, and

- (b) contain such information as will allow a true and accurate calculation to be made of the excise duty payable by the licence holder.

(7) If, having regard to the quantity and quality of ingredients used, the quantity of goods produced by the holder of an excise licence appears to the Chief Officer of Customs and Excise to be less than it should have been and the licence holder fails to give a satisfactory explanation for the apparent deficiency, the Chief Officer of Customs and Excise may serve on the licence holder a notice demanding payment of an amount of excise duty due on the goods not accounted for.

(8) Sections 17 and 18 of this Law apply to goods in respect of which entry has not been made in accordance with this section as they apply to imported goods in respect of which entry has not been made in accordance with section 17.]

NOTES

Section 23F was inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003, section 4, with effect from 1st October, 2004.

In section 23F, the words in square brackets in subsection (3) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

[Reliefs and drawbacks.]

23G. (1) [The Committee] may by order provide for the relief from and drawback of excise duties on specified categories of goods or goods used in specified circumstances.

- (2) An order under this section may in particular –
- (a) provide for relief from duty on such categories of goods as [the Committee] thinks fit,
 - (b) confer a discretion on the Chief Officer of Customs and Excise to refuse to allow drawback on any goods in such circumstances as may be prescribed,
 - (c) provide for the administration of reliefs and drawbacks and the imposition and enforcement of any condition of any relief or drawback as the Chief Officer of Customs and Excise sees fit, and
 - (d) authorise the Chief Officer of Customs and Excise –
 - (i) to require such information from a person claiming relief or drawback as may be necessary to satisfy him as to that person's eligibility for such relief or drawback, and
 - (ii) to give further directions for the administration of any relief or drawback.
- (3) Subject to the provisions of any order made under this section –
- (a) where the rate of any duty, drawback, allowance or rebate is expressed by reference to a specified quantity or weight of any goods, that rate shall be chargeable or

allowable on any fraction of that quantity or weight of the goods, and the amount payable or allowable on any such fraction shall be calculated proportionately, and

- (b) excise duty shall be charged and relief from such duty allowed without any discrimination as between goods manufactured or produced in one country and the like goods manufactured or produced in another country, or as between goods manufactured or produced in the Bailiwick (other than Sark) and the like goods imported into the Bailiwick (other than Sark).]

NOTES

Section 23G was inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003, section 4, with effect from 1st October, 2004.

In section 23G, the words "T/the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

The following Orders have been made under section 23G:

Customs and Excise (Dyed Fuel) (Relief and Drawback) (Guernsey and Alderney) Order, 2007;

Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) Order, 2008;

Customs and Excise (Dyed Fuel) (Relief and Drawback) (Guernsey and Alderney) (Amendment) Order, 2008;

Customs and Excise (Bailiwick of Guernsey) (Personal Reliefs) (Amendment) Order, 2010;

Customs and Excise (Relief for Home-Brewed Liquor) (Guernsey and Alderney) (No. 2) Order, 2017;

Customs and Excise (Relief for Spirits Used in Manufacture) (Guernsey and Alderney) Order, 2020;

Customs and Excise (Relief for Hand Sanitiser) (Guernsey and Alderney) (Revocation) Order, 2021;

Customs and Excise (Dyed Fuel) (Relief and Drawback) (Guernsey and Alderney) (Amendment) Order, 2024;

Customs and Excise (Relief for Biodiesel) (Revocation) (Guernsey

and Alderney) Order, 2024;
Customs and Excise (Relief for HVO) (Revocation) (Guernsey)
Order, 2024.

[Offences involving excise duties.]

23H. (1) Any person who contravenes or fails to comply with any provision of this Part of this Law, or any requirement or order made under it, or any term or condition of any licence or approval granted under it, is guilty of an offence.

(2) Any person who does anything whereby any person (including himself) may –

- (a) evade liability for excise duty payable on any goods under this Part, or
- (b) obtain any amount by way of drawback, allowance, relief or repayment of any duty on any goods which is not lawfully payable or allowable,

is guilty of an offence.

(3) A person guilty of an offence under subsection (1) or (2) is liable –

- (a) if the offence was committed with intent to defraud the States –
 - (i) on summary conviction, to a fine not exceeding twice level 5 on the uniform scale or three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding

three months, or to both, or

- (ii) on conviction on indictment, to a fine or to imprisonment for a term not exceeding two years or to both, or

- (b) if the offence was committed without such intent, on summary conviction, to a fine not exceeding twice level 5 on the uniform scale or three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding three months, or to both,

and any goods to which the offence relates are liable to forfeiture.]

NOTE

Section 23H was inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003, section 4, with effect from 1st October, 2004.

[Review of decisions as to excise duties.]

23I. Section 49 applies to disputes as to whether any or what excise duty is chargeable in respect of any goods as it applies to disputes arising, before the delivery of any imported goods from customs charge, as to whether any or what duty of customs is payable on those goods.]

NOTE

Section 23I was inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003, section 4, with effect from 1st October, 2004.

[Power to vary Part IIIA by Ordinance.]

23J. The States may by Ordinance amend the provisions of this Part of this Law.]

NOTES

Section 23J was inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003, section 4, with effect from 1st October, 2004.

The following Ordinance has been made under section 23J:

Customs and Excise (General Provisions) (Amendment) Ordinance, 2007;
Customs and Excise (General Provisions) (Amendment) Ordinance, 2020.

[General provisions as to Ordinances under Part IIIA.]

23K. (1) Any Ordinance under this Part of this Law –

- (a) may be amended or repealed by a subsequent Ordinance hereunder,
- (b) may contain such consequential, incidental, supplementary and transitional provision as may appear to be necessary or expedient, and
- (c) may make provision as to the creation and punishment of offences.

(2) Any power conferred by this Part of this Law to make any Ordinance may be exercised –

- (a) in relation to all cases to which the power extends, or in

relation to all those cases subject to specified exceptions, or in relation to any specified cases or classes of cases,

- (b) so as to make, as respects the cases in relation to which it is exercised –
 - (i) the full provision to which the power extends, or any lesser provision (whether by way of exception or otherwise),
 - (ii) the same provision for all cases, or different provision for different cases or classes of cases, or different provision for the same case or class of case for different purposes,
 - (iii) any such provision either unconditionally or subject to any prescribed conditions.]

NOTE

Section 23K was inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003, section 4, with effect from 1st October, 2004.

[Exclusion of Sark.

23L. The provisions of this Part of this Law do not apply to Sark which shall continue, in relation to excise duties, to be governed by the 1950 Order in Council concerning Sark Duties^{da} as from time to time amended or re-enacted (with or without modification).]

da Ordres en Conseil Vol. XIV, p. 366.

NOTE

Section 23L was inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003, section 4, with effect from 1st October, 2004.

PART IV

EXPORTATION, STORES AND CLEARANCE OUTWARDS

Entry outwards of certain goods.

24. (1) Where any goods [...] are to be shipped for exportation or as stores for use on a voyage or flight to an eventual destination outside the Bailiwick, the exporter –

[(a) shall make an entry outwards of the goods ("**a customs export declaration**") to an export procedure in accordance with regulations made by the Committee under this subsection,]

(b) shall give security to the satisfaction of the Chief Revenue Officer that the goods will be duly shipped or exported and discharged at the destination for which they are entered outwards within such time as the Chief Revenue Officer considers reasonable, or, in the case of goods for use as stores, will be duly so used, or that they will be otherwise accounted for to the satisfaction of the Chief Revenue Officer[:]

(c) ...

Provided that [the Committee] may relax all or any of the requirements of this section

as it thinks fit in relation to any goods.

[(1A) Subject to subsections (1B) and (1C), regulations made under subsection (1) shall specify –

- (a) the time-limit for making a customs export declaration,
- (b) the form of a customs export declaration,
- (c) the manner in which a customs export declaration may be made, and
- (d) the information to be included in a customs export declaration.]

[(1B) Regulations under subsection (1) may make such provision in relation to the making of customs export declarations as the Committee thinks fit, and may (without limitation) provide for –

- (a) customs export declarations to be made within different time-limits in specified circumstances (including in respect of specified goods or categories of goods),
- (b) the form of customs export declarations to differ in specified circumstances (including, for the avoidance of doubt, providing for declarations to be made verbally, or by conduct, in specified circumstances),
- (c) the information required to be provided in a customs export declaration to differ in specified circumstances,

- (d) specified persons other than, or in addition to, the exporter of the goods in question to make a customs export declaration in respect of them in specified circumstances,
- (f) the amendment of a made customs export declaration in specified circumstances,
- (g) the withdrawal of a made customs export declaration in specified circumstances,
- (h) customs export declarations not to be required in respect of specified goods or categories of goods, and
- (i) customs export declarations in written form to be signed by the exporter of the goods.]

[(1C) Regulations under subsection (1) may provide for the exporter, when making entry of goods under this section, to declare them to a procedure specified in the regulations, including (but not limited to) procedures making provision in respect of goods to be shipped as stores, the standard exportation of goods, or the outward processing of goods; and such regulations may (without limitation) make provision in respect of –

- (a) conditions to be met by persons declaring goods for such procedures,
- (b) other provisions and requirements relating to such procedures, and
- (c) the discharge of such procedures.]

(2) Goods [in respect of which a customs export declaration in written form is required under regulations made under subsection (1)] shall be deemed to have been duly entered under this section when the [customs export declaration] has been signed by the proper officer.

(3) If any goods of which entry is required under this section are shipped for exportation or as stores or are waterborne for such shipment before the declaration thereof has been duly made, the goods shall be liable to forfeiture and, where the shipping or making waterborne is done with fraudulent intent, any person concerned therein with knowledge of that intent [shall be liable –

- (a) on summary conviction, to a fine not exceeding twice level 5 on the uniform scale or three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding three months, or to both,
- (b) on conviction on indictment, to a fine or to imprisonment for a term not exceeding two years or to both.]

(4) If any goods are found not to correspond with any entry thereof made under this section, they shall be liable to forfeiture.

(5) ...

NOTES

In section 24,

first, the words omitted in square brackets in subsection (1) were repealed, second, paragraph (a) of subsection (1) was substituted, third, the punctuation at the end of paragraph (b) of subsection (1) was substituted,

fourth, paragraph (c) of subsection (1) was repealed, fifth, subsection (1A), subsection (1B) and subsection (1C) were inserted, sixth, the words in the first and second pairs of square brackets in subsection (2) were, respectively, inserted and substituted and, seventh, subsection (5) was repealed by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(10), respectively paragraph (a)(i), paragraph (a)(ii), paragraph (a)(iii), paragraph (a)(iv), paragraph (b), paragraph (c) and paragraph (d), and, in accordance with the provisions of regulation 4 of the 2020 Regulations, these amendments shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019;¹⁷

the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016;

the words and figure in square brackets in subsection (3) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 5(1), with effect from 30th September, 1991.

In its application to goods contained in postal packets to which section 37 of the Post Office (Bailiwick of Guernsey) Law, 2001 applies, section 24 is modified in accordance with the provisions of the Post Office (Postal Packets) Ordinance, 1973, section 3(d), with effect from 1st May, 1973.

The following Regulations have been made under section 24:

Customs and Excise (Customs Export Declarations) Regulations, 2020.

[Digital signatures etc.

24A. For the avoidance of doubt, and without prejudice to the provisions of the Electronic Transactions (Guernsey) Law, 2000, in any case where a document is to be signed and delivered to the Chief Revenue Officer under any provision of, or made under, this Law, the Chief Revenue Officer may, at his or her discretion, treat the entry of a password or any other form of digital identification as a signature for the purposes of that provision.]

NOTE

Section 24A was inserted by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(11) and, in accordance with the provisions of regulation 4 of the 2020 Regulations, this amendment shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019.

Additional provisions as to goods requiring entry outwards.

25. (1) No person shall export any goods such as are mentioned in [subsection (1A)], or enter any such goods for exportation, in any ship of less than forty tons register, and any such goods shipped or entered contrary to this subsection shall be liable to forfeiture.

[(1A) The goods referred to in subsection (1) are –

- (a) goods from an approved warehouse or a customs warehouse,
- (b) transit goods,
- (c) any other goods chargeable with any duty which has not been paid,
- (d) drawback goods,
- (e) goods with respect to the exportation of which any restriction is for the time being in force under or by virtue of any enactment, and

- (f) any goods required by or under any other provision of this or any other Law to be entered before exportation or before shipment for exportation or as stores.]

(2) If any goods which have been entered at any port or customs airport under section twenty-four of this Law have not been duly shipped before the clearance from that port or airport of the ship or aircraft for which they were entered, the goods shall be liable to forfeiture unless notice of the failure to ship or export is given to the proper officer immediately after that clearance has been given.

(3) If any goods entered but not shipped or exported as aforesaid have not, at the expiration of a period of seven days after the clearance of the ship or aircraft as aforesaid, been either deposited in a customs warehouse, again entered for exportation or for use as stores, or otherwise accounted for to the satisfaction of the Chief Revenue Officer, the person by whom the entry was made shall be liable on conviction to a fine not exceeding [[level 4] on the uniform scale].

Provided that the provisions of this subsection shall not apply where, before the expiration of the said period, the goods have been seized by virtue of the provisions of subsection (2) of this section.

NOTES

In section 25,

first, the words in square brackets in subsection (1) were substituted and, second, subsection (1A) was inserted by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(12), and, in accordance with the provisions of regulation 4 of the 2020 Regulations, these amendments shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019;

the words in square brackets in subsection (3) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

the word and figure in square brackets within the square brackets in subsection (3) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 9(1), with effect from 30th September, 1991.

Provisions as to stores.

26. (1) [The Committee] may make orders –

- (a) as to the quantity of any goods which may be loaded in any ship or aircraft as stores for use on a voyage or flight to an eventual destination outside the Bailiwick,
- (b) as to the authorisation to be obtained for the supply and carriage of, and the procedure to be followed in supplying, any goods as stores for use as aforesaid, whether or not any duty is chargeable or has been paid, or any drawback is payable, in respect of those goods.

(2) Notwithstanding anything in the customs Laws or the Laws relating to impôts, goods shall not be permitted to be shipped as stores without payment of duty or on drawback –

- (a) in any ship of less than forty tons [register], or
- (b) in an aircraft other than an aircraft departing for a voyage or flight to some place outside the Bailiwick:

Provided that [the Committee] may, in such cases and subject to such conditions and restrictions as it thinks fit, permit goods to be so shipped in any ship which is

departing for a place or area outside the Bailiwick.

(3) If any goods shipped or carried as stores for use on a voyage or flight to an eventual destination outside the Bailiwick are without the authority of the proper officer landed, unloaded or used at any place in the Bailiwick, the goods shall be liable to forfeiture and the master or commander and the owner of the ship or aircraft shall each be liable on conviction to a fine not exceeding three times the value of the goods or [level 4 on the uniform scale], whichever is the greater.

(4) The proper officer may lock up, mark, seal or otherwise secure any goods entered, shipped or carried as stores for use as aforesaid or any place or container in which such goods are kept or held.

(5) If any ship or aircraft which has departed from any port, approved place or customs airport for a destination outside the Bailiwick carrying stores fails to reach the destination for which it was cleared outwards and returns to any place within the Bailiwick, then –

- (a) if the failure was not due to stress of weather, mechanical defect or any other unavoidable cause and any deficiency is discovered in the said goods, or
- (b) if the failure was due to any such cause as aforesaid and any deficiency is discovered in the said goods which, in the opinion of the Chief Revenue Officer, exceeds the quantity which might fairly have been consumed having regard to the length of time between the ship's or aircraft's departure and return as aforesaid,

the master of the ship or the commander of the aircraft shall be liable on conviction to a fine not exceeding [[level 4] on the uniform scale], and shall also pay on the

deficiency or, as the case may be, on the excess deficiency, any duty chargeable on the importation of such goods, and any duty so payable shall be recoverable as a civil debt due to the States.

NOTES

In section 26,

the words "T/the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016;

the word in square brackets in paragraph (a) of subsection (2) was inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 5(2), with effect from 30th September, 1991;

the words and figure in square brackets in subsection (3) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

the words in square brackets in subsection (5) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

the word and figure in square brackets within the square brackets in subsection (5) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 9(2), with effect from 30th September, 1991.

Entry outwards of exporting ship.

27. (1) Where a ship is to load any goods at a port for exportation or as stores for use on a voyage to an eventual destination outside the Bailiwick, the master of the ship shall, before any goods are taken on board that ship at that port, deliver to the proper officer –

- (a) an entry outwards of the ship in such form and manner and containing such particulars as [the Committee] may direct, and

- (b) if the ship has already loaded goods at some other port for exportation or as stores for use as aforesaid or has been cleared in ballast from some other port, the clearance outwards of the ship from that other port.

(2) If, when a ship is required by this section to be entered outwards from any port, any goods are taken on board that ship at that port before the ship is so covered, the goods shall be liable to forfeiture and the master of the ship shall be liable on conviction to a fine not exceeding [[level 4] on the uniform scale], and where the goods are so taken on board or made waterborne for that purpose with fraudulent intent, any person concerned therein with knowledge of that intent [shall be liable –

- (a) on summary conviction, to a fine not exceeding twice level 5 on the uniform scale or three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding three months, or to both,
- (b) on conviction on indictment, to a fine or to imprisonment for a term not exceeding two years or to both.]

NOTES

In section 27,

the words in square brackets in subsection (1) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016;

the words in the first pair of square brackets in subsection (2) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989,

section 2(2), with effect from 1st July, 1989;

the word and figure in square brackets within the first pair of square brackets in subsection (2) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 9(2), with effect from 30th September, 1991;

the words and figure in the second pair of square brackets in subsection (2) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 5(3), with effect from 30th September, 1991.

Clearance outwards of ships and aircraft.

28. (1) Save as permitted by the Chief Revenue Officer, no ship or aircraft shall depart from any port or customs airport from which it commences, or at which it touches during, a voyage or flight to an eventual destination outside the Bailiwick until clearance of the ship or aircraft for that departure has been obtained from the proper officer at that port or airport.

(2) [The Committee] may give directions –

- (a) as to the procedure for obtaining clearance under this section,
- (b) as to the documents to be produced and the information to be furnished by any person applying for such clearance.

(3) Any officer may board any ship which is cleared outwards from a port at any time while the ship is within the limits of a port or within three nautical miles of the coast of any Island of the Bailiwick and require the production of the ship's clearance, and if the master refuses to produce it or to answer such questions as the officer may put to him concerning the ship, cargo and intended voyage, he shall be liable on conviction to a fine not exceeding [[level 4] on the uniform scale].

(4) Every ship departing from a port shall, if so required for the purpose of disembarking an officer or of further examination, bring to at such place as the proper officer may require, and if any ship fails to comply with any such requirement the master shall be liable on conviction to a fine not exceeding [[level 4] on the uniform scale].

(5) If any ship or aircraft required to be cleared under the provisions of this section departs from any port or customs airport without a valid clearance, the master or commander shall be liable on conviction to a fine not exceeding [level 4 on the uniform scale].

(6) If, where an aircraft is required to obtain clearance from any customs airport under the provisions of this section, any goods are loaded, or are being loaded, into that aircraft at that airport before application for clearance has been made, the goods shall be liable to forfeiture and, where the loading or preparation for loading is done with fraudulent intent, any person concerned therein with knowledge of that intent [shall be liable –

- (a) on summary conviction, to a fine not exceeding twice level 5 on the uniform scale or three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding three months, or to both,
- (b) on conviction on indictment, to a fine or to imprisonment for a term not exceeding two years or to both.]

NOTES

In section 28,

the words in square brackets in subsection (2) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016;

the words in square brackets in subsection (3) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

the word and figure in square brackets within the square brackets in subsection (3) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 9(1), with effect from 30th September, 1991;

the words in square brackets in subsection (4) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

the word and figure in square brackets within the square brackets in subsection (4) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 9(2), with effect from 30th September, 1991;

the words and figure in square brackets in subsection (5) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

the words and figure in square brackets in subsection (6) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 5(4), with effect from 30th September, 1991.

[Presentation of goods to Chief Revenue Officer on export.]

28A. (1) Any goods being exported from the Island must be presented to the Chief Revenue Officer prior to loading, and on being so presented will be under the control of the Chief Revenue Officer until released, in accordance with the customs Laws and the excise Laws.

(2) For the purposes of this section, goods are presented to the Chief Revenue Officer for the purposes of subsection (1) if notification of their export from the Island is given to the Chief Revenue Officer in accordance with regulations made by the Committee.

- (3) Regulations under this section may make provision –
- (a) requiring a notification to be accompanied by documents of such a description as may be specified in the regulations, or a notice issued by the Committee or the Chief Officer of Customs and Excise,
 - (b) in respect of the form and contents of a notification,
 - (c) authorising a notification to be made in accordance with provision made by a notice issued by the Committee or the Chief Officer of Customs and Excise,
 - (d) requiring notification of an export of goods to be given before the export, or, in specified cases, at a later time,
 - (e) deeming a notification to have been given in specified cases,
 - (f) requiring a notification to disclose the location of the goods,
 - (g) for cases in which goods are not required to be presented on export, and
 - (h) in respect of the person who must present goods on export.]

NOTE

Section 28A was inserted by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(13) and, in accordance with the provisions of regulation 4 of the 2020 Regulations, this amendment shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019.

Offences in relation to exportation of goods.

29. (1) If any goods which have been loaded or retained on board any ship or aircraft for exportation are not exported to and discharged at a place outside the Bailiwick but are unloaded in the Bailiwick, then, unless the unloading was authorised by the proper officer and, except where that officer otherwise permits, unless any duty chargeable and unpaid on the goods is paid and any drawback or allowance paid in respect thereof is repaid, the master of the ship or the commander of the aircraft and any person concerned in the unshipping, re-landing, landing, unloading or carrying of the goods from the ship or aircraft without such authority, payment or repayment shall each be guilty of an offence under this section.

(2) The Chief Revenue Officer may impose such conditions as he thinks fit with respect to any goods loaded or retained as aforesaid which are permitted to be unloaded in the Bailiwick, and if any person contravenes or fails to comply with, or is concerned in any contravention of or failure to comply with any such condition he shall be guilty of an offence under this section.

(3) Where any goods loaded or retained as aforesaid are goods from an approved warehouse or customs warehouse, transit goods or other goods chargeable with a duty which has not been paid or are drawback goods, then if any container in which the goods are held is without the authority of the proper officer opened, or any mark, letter or device on any such container or on any lot of the goods is without that authority cancelled, obliterated or altered, every person concerned in the opening, cancellation, obliteration or alteration shall be guilty of an offence under

this section.

(4) Any goods in respect of which an offence under this section is committed shall be liable to forfeiture and any person guilty of an offence under this section shall be liable on conviction to a fine not exceeding three times the value of the goods or [level 4 on the uniform scale], whichever is the greater.

NOTE

In section 29, the words and figure in square brackets in subsection (4) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989.

Offences in relation to exportation of prohibited or restricted goods.

30. (1) If any goods are –

- (a) exported or shipped as stores, or
- (b) brought to any place in the Island for the purpose of being exported or shipped as stores,

and the exportation or shipment is or would be contrary to any prohibition or restriction for the time being in force with respect to those goods under or by virtue of any enactment, the goods shall be liable to forfeiture and the exporter or intending exporter of the goods and any agent of his concerned in the exportation or shipment or intended exportation or shipment shall each be liable on conviction to a fine not exceeding three times the value of the goods or [level 4 on the uniform scale], whichever is the greater.

(2) Any person knowingly concerned in the exportation or shipment as stores, or in the attempted exportation or shipment as stores, of any goods with intent to evade any such prohibition or restriction as aforesaid [shall be

liable –

- (i) on summary conviction, to a fine not exceeding twice level 5 on the uniform scale or three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding three months, or to both,
- (ii) on conviction on indictment, to a fine or to imprisonment for a term not exceeding two years or to both.]

[(3) In the case of an offence under subsection (2) hereof in connection with a prohibition or restriction on exportation having effect by virtue of section 2 of the Misuse of Drugs (Bailiwick of Guernsey) Law, 1974, that subsection shall have effect subject to the modifications specified in the Third Schedule to this Law.]

[(4) In the case of an offence under subsection (2) committed in connection with the prohibition on exportation contained in section 19 of the Forgery and Counterfeiting (Bailiwick of Guernsey) Law, 2006, the penalty on conviction on indictment is imprisonment for a term not exceeding 10 years, or a fine, or both.]

NOTES

In section 30,

the words and figure in square brackets in subsection (1) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

the words and figure in square brackets in subsection (2) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 5(5), with effect from 30th September, 1991;

subsection (3) was inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 5(6), with effect from 30th September, 1991;

subsection (4) was inserted by the Forgery and Counterfeiting (Bailiwick of Guernsey) Law, 2006, section 21(2), with effect from 28th April, 2010.

In its application to an offence committed in connection with a prohibition or restriction on exportation in Part I of the Export Control (Military, Security, and Related Matters) (Bailiwick of Guernsey) Order, 2010, Council Regulation (EC) No 428/2009 (the dual-use Regulation) or Council Regulation (EC) No 1236/2005 (the torture Regulation), subsection (2) of this section is modified in accordance with the provisions of the Export Control (Military, Security, and Related Matters) (Bailiwick of Guernsey) Order, 2010, article 39(a), with effect from 1st May, 2010.

Carriage of goods coastwise.

31. (1) [The Committee] may make orders regulating the carriage of goods coastwise between places in any Island of the Bailiwick or between the Islands of the Bailiwick.

(2) If any person contravenes or fails to comply with the provisions of any order made under the provisions of the foregoing subsection, he shall be liable on conviction to a fine not exceeding [[level 4] on the uniform scale] and any goods in respect of which such contravention or failure was committed shall be liable to forfeiture.

NOTES

In section 31,

the words in square brackets in subsection (1) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016;

the words in square brackets in subsection (2) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

the word and figure in square brackets within the square brackets in subsection (2) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 9(2), with effect from 30th September, 1991.

PART V

DUTIES OF PERSONS ENTERING OR LEAVING THE ISLAND

Customs control of persons entering or leaving the Island.

32. (1) [Any] person entering the Island shall, at such place and in such manner as the Chief Revenue Officer may direct, declare any thing contained in his baggage or carried with him which –

- (a) he has obtained outside the Island, or
- (b) being dutiable goods, he has obtained in the Island without payment of such duty, and in respect of which he is not entitled to relief or exemption from payment of duty by virtue of an order made under section twenty-one of this Law or by virtue of any other enactment granting relief in respect of any duty of customs or impôt.

(2) Any person entering or leaving the Island shall answer such questions as the proper officer may put to him with respect to his baggage and any thing contained therein or carried with him, and shall, if required by the proper officer, produce that baggage and any such thing for examination at such place as the Chief Revenue Officer may direct.

(3) Any person failing to declare any thing or to produce any baggage or thing as required by this section shall be liable on conviction to a fine not exceeding three times the value of the thing not declared or of the baggage or thing

not produced, as the case may be, or [[level 4] on the uniform scale], whichever is the greater; and any thing chargeable with any duty of customs or impôt which is found concealed or is not declared, and any thing which is being taken into or out of the Island contrary to any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment, shall be liable to forfeiture.

NOTES

In section 32,

the word in square brackets in subsection (1) was substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 6(1), with effect from 30th September, 1991;

the words in square brackets in subsection (3) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

the word and figure in square brackets within the square brackets in subsection (3) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 9(2), with effect from 30th September, 1991.

[General information powers in relation to persons entering or leaving the Island.]

32A. (1) The Chief Revenue Officer may require any person entering or leaving the Island –

- (a) to produce the person's passport or travel documents for examination, or
- (b) to answer any questions put by the proper officer about the person's journey.

(2) In subsection (1) "**passport**" includes a document that can be

used (in some or all circumstances) instead of a passport.

(3) Subsections (1) and (2) apply in relation to a transit air passenger arriving at the passenger's final destination in the Island as they apply in relation to a person entering the Island.

(4) For the purposes of subsection (3) a transit air passenger is a person –

(a) who has arrived by air in the Island, and

(b) whose journey is continued or resumed by air to a destination in the Island which is not the place where the person is regarded for the purposes of this section as entering the Island,

and the passenger's final destination is the destination of the continued or resumed journey.

(5) A person who, without reasonable excuse, fails to comply with a requirement imposed on him by the Chief Revenue Officer under subsection (1) is guilty of an offence, and liable on conviction to a fine not exceeding level 3 on the uniform scale.]

NOTE

Section 32A was inserted by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(14) and, in accordance with the provisions of regulation 4 of the 2020 Regulations, this amendment shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018

(Commencement) Regulations, 2019.

Power to require evidence in support of information.

33. The Chief Revenue Officer may require evidence to be produced to his satisfaction in support of any information required by or under [Parts II to VI] of this Law to be provided in respect of goods imported or exported.

NOTE

In section 33, the words in square brackets were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 6(2), with effect from 30th September, 1991.

Additional evidence as to the origin, etc. of goods.

34. Where any question as to the duties of customs chargeable on any goods, or the operation of any prohibition or restriction on importation, depends on any question as to the place from which the goods were consigned, or any question where they or other goods are to be treated as grown, manufactured or produced, or any question as to payments made or relief from duty allowed in any country or territory, then –

- (a) the Chief Revenue Officer may require the importer of the goods to furnish to him, in such form as he may prescribe, proof of any statement made to him as to any fact necessary to determine that question, or of the accuracy of any certificate or other document furnished in connection with the importation of the goods and relating to the matter in issue, and if such proof is not furnished to his satisfaction the question may be determined without regard to that statement or to that certificate or document, and

- (b) if in any proceedings relating to the goods or to the duty chargeable thereon the accuracy of any such certificate or document comes in question, it shall be for the person relying on it to furnish proof of its accuracy.

PART VI
PREVENTION OF SMUGGLING

Power to regulate small craft.

35. (1) [The Committee] may by order make provision with respect to ships not exceeding one hundred tons register and in particular as to the purposes for which and the limits within which such ships may be used; and different provisions may be made by any such order for different classes or descriptions of such ships.

(2) [The Committee] may, in respect of any such ship as aforesaid, grant a licence exempting that ship from all or any of the provisions of any order made under this section.

(3) Any such licence may be granted for such period, for such purposes and subject to such conditions and restrictions as [the Committee] thinks fit, and may be varied or revoked at any time by [the Committee].

(4) Any such ship as aforesaid which, except under and in accordance with the terms of a licence granted as aforesaid, is used contrary to any order made under this section, and any ship granted such a licence which is found not to have that licence on board, shall be liable to forfeiture.

NOTE

In section 35, the words "T/the Committee" in square brackets, wherever

occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

Power to take action for the prevention of smuggling.

36. Any officer and any person acting in aid of an officer or otherwise duly engaged in the prevention of smuggling may for that purpose patrol on and pass freely along and over any part of the coast or of the shore of the Island, and over any aerodrome or land adjoining any aerodrome:

Provided that in the Island of Sark no such officer or person shall exercise the powers conferred upon him by this section save in the presence of a police officer.

Penalties for activities in connection with smuggling.

37. (1) Any person who by any means makes any signal or transmits any message from any part of the Bailiwick or from any ship or aircraft, being a signal or message connected with the smuggling or intended smuggling of goods into or out of the Bailiwick, shall be liable on conviction to a fine not exceeding [level 4 on the uniform scale] or to imprisonment for a term not exceeding one year, or to both such fine and such imprisonment, and any equipment or apparatus used for sending the signal or message shall be liable to forfeiture.

(2) Any person who knowingly and save for just and sufficient cause interferes in any way with any ship, aircraft, vehicle, buoy, anchor, chain, rope or mark which is being used for the purposes of any functions of [the Committee] or of the Chief Revenue Officer under this Law shall be liable on conviction to a fine not exceeding [[level 4] on the uniform scale].

(3) Any person who fires on any vessel, aircraft or vehicle in the service of Her Majesty or of the States while that vessel, aircraft or vehicle is engaged in the prevention of smuggling shall be liable on conviction to imprisonment for a

term not exceeding five years.

(4) If any person offers any goods for sale or otherwise seeks to dispose of any goods as having been imported without payment of duty, or as having otherwise been unlawfully imported, then, whether or not the goods were so imported or were in fact chargeable with duty, the goods shall be liable to forfeiture and the person so offering them for sale or otherwise seeking to dispose of them shall be liable on conviction to a fine not exceeding three times the value of the goods or [level 4 on the uniform scale], whichever is the greater.

NOTES

In section 37,

the words and figures in square brackets in subsection (1) and subsection (4) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

the words in the first pair of square brackets in subsection (2) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016;

the words in the second pair of square brackets in subsection (2) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

the word and figure in square brackets within the second pair of square brackets in subsection (2) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 9(2), with effect from 30th September, 1991.

In accordance with the provisions of the Magistrate's Court and Miscellaneous Reforms (Guernsey) Law, 1996, section 6, and with reference to the penalty prescribed for the offence in subsection (3), a court (in Guernsey but not in Alderney or Sark), instead of or in addition to any other punishment which may lawfully be imposed, may fine the offender for such offence.

Penalty for breaking seals, etc.

38. (1) Where, in pursuance of any power conferred by this Law, an officer has placed any lock, mark or seal on any goods in any ship, aircraft, or vehicle, or on any place or container in which such goods are kept, then if, without the authority of the proper officer, at any time while the ship is within the limits of any port or on passage between ports or while the aircraft or vehicle is in the Island, that lock, mark or seal is wilfully opened, altered or broken, or if, before that lock, mark or seal is lawfully removed, any of the goods are secretly conveyed away, the master of the ship or commander of the aircraft or the person in charge of the vehicle shall be liable on conviction to a fine not exceeding [level 4 on the uniform scale].

(2) Where, in pursuance of any [international obligation binding on the Bailiwick] or practice as to the movement of goods between countries, a seal, lock or mark is used (whether in the Island or elsewhere) to secure or identify any goods for customs purposes, and the seal, lock or mark is at any time wilfully and prematurely removed or tampered with in the Island, the person then in charge of the goods shall be liable on conviction to a fine not exceeding [[level 4] on the uniform scale].

NOTES

In section 38,

the words and figure in square brackets in subsection (1) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

the words in the first pair of square brackets in subsection (2) were substituted by the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018, section 11(3), Schedule 1, paragraph 1(9), with effect from 11 p.m. on 31st December, 2020, subject to the transitional and saving provisions in section 11(3) of and Schedule 3 to the 2018 Law;

the words in the second pair of square brackets in subsection (2) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

the word and figure in square brackets within the square brackets in

subsection (2) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 9(2), with effect from 30th September, 1991.

Forfeiture of ships engaged in or constructed or adapted to engage in smuggling.

39. (1) Where –

- (a) a ship is or has been within the limits of any port or within three nautical miles of the coast of the Island, or
- (b) an aircraft is or has been at any place, whether on land or on water, in the Island, or
- (c) a vehicle is or has been within the limits of any port or at any aerodrome,

while constructed, adapted, altered or fitted in any manner for the purpose of concealing goods, that ship, aircraft or vehicle shall be liable to forfeiture.

(2) If any part of the cargo of a ship is thrown overboard, or is staved or destroyed to prevent seizure while the ship is within three nautical miles of the coast of the Island, the ship shall be liable to forfeiture.

(3) Where a ship has been within the limits of any port, or an aircraft has been in the Island, with a cargo on board and a substantial part of that cargo is afterwards found to be missing, then, if the master of the ship or commander of the aircraft fails to account therefor to the satisfaction of [the Committee], the ship or aircraft shall be liable to forfeiture.

NOTE

In section 39, the words in square brackets were substituted by the

Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

Special penalty where offender armed or disguised.

40. Any person concerned in the movement, carriage or concealment of goods contrary to or for the purpose of contravening any prohibition or restriction for the time being in force under or by virtue of this Law or any other enactment with respect to the importation or exportation thereof, or without payment having been made of, or security given for, any duty payable thereon, who, while so concerned, is armed with any offensive weapon or disguised in any way, and any person so armed or disguised found in the Bailiwick in possession of any goods liable to forfeiture under this Law or any other enactment, shall be liable on conviction to a fine not exceeding [level 5 on the uniform scale] or to imprisonment for a term not exceeding three years or to both such fine and such imprisonment.

NOTE

In section 40, the words and figure in square brackets were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989.

PART VII

DUTIES AND DRAWBACKS—GENERAL PROVISIONS

Provisions as to approved warehouses and customs warehouses.

41. [(1)] [The Committee] may by order regulate the deposit in an approved warehouse or a customs warehouse of goods chargeable to duty under any enactment relating to customs or to excise without payment of such duty and, without prejudice to the generality of the foregoing, any such order may include provisions for –

- (a) the entry, marking and securing of goods so deposited,

- (b) accounting and charging the duty on goods so deposited when such goods are entered for home use or, on taking an account, are found by the proper officer to be deficient,
- (c) regulating operations on goods so deposited,
- (d) approving of places of security for use as approved warehouses, and
- (e) generally for managing the arrangements relative to the deposit of goods in a warehouse under this section.

[(2) [The Committee] may at any time for reasonable cause revoke or vary the terms of any approval given under this section.]

NOTES

In section 41,

subsection (1) was renumbered, and subsection (2) was inserted, by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 7, with effect from 30th September, 1991;

the words "The Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

The following Orders have been made under section 41:

Approved Warehouses (Bailiwick of Guernsey) Order, 2012;
Approved Warehouses (Bailiwick of Guernsey) (Amendment) Order,
2013;
Approved Warehouses (Bailiwick of Guernsey) (Amendment) Order,
2015;
Approved Warehouses (Bailiwick of Guernsey) (Amendment No. 2)

Order, 2015;
Approved Warehouses (Bailiwick of Guernsey) (Amendment) Order,
2017;
Approved Warehouses (Bailiwick of Guernsey) (Amendment No. 2)
Order, 2017;
Approved Warehouses (Bailiwick of Guernsey) (Amendment No. 3)
Order, 2017;
Approved Warehouses (Bailiwick of Guernsey) (Amendment) Order,
2025.

Importation and exportation of goods by pipe-line.

42. (1) The States may from time to time by Ordinance adapt the provisions of this Law relating to the import and export of goods by ship or aircraft to cover the import and export by means of pipe-lines of goods chargeable with duty and may vary or repeal any such Ordinance.

(2) [The Committee] may by order regulate the import and export by means of pipe-lines of goods chargeable with duty.

NOTE

In section 42, the words in square brackets were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

Time of importation, exportation, etc.

43. (1) The provisions of this section shall have effect for the purposes of this Law and of any other enactment relating to customs or impôts.

- (2) The time of importation of any goods shall be deemed to be –
- (a) where the goods are brought by sea in a ship, the time when the ship carrying them comes within the limits of a port,

- (b) where the goods are brought by air, the time when the aircraft carrying them lands in the Island or the time when the goods are unloaded in the Island, whichever is the earlier:

Provided that, in the case of goods brought by sea of which entry is not required under the provisions of section fifteen of this Law, the time of importation shall be deemed to be the time when the ship carrying them came within the limits of the port at which the goods are discharged.

- (3) The time of exportation of any goods from the Island shall be deemed to be the time when the goods are shipped for exportation:

Provided that in the case of goods of a class or description with respect to the exportation of which any prohibition or restriction is for the time being in force under or by virtue of any enactment, the time of exportation shall be deemed to be the time when the exporting ship or aircraft departs from the last port or customs airport at which it is cleared before departing for a destination outside the Island.

- (4) A ship shall be deemed to have arrived at or departed from a port at the time when the ship comes within or, as the case may be, leaves the limits of that port.

NOTES

In its application to goods contained in postal packets to which section 37 of the Post Office (Bailiwick of Guernsey) Law, 2001 applies, section 43 is modified in accordance with the provisions of the Post Office (Postal Packets) Ordinance, 1973, section 3(e), with effect from 1st May, 1973.

The following case has referred to section 43:

Law Officers of the Crown v. Blondel and Butcher (1994) 17.GLJ.60.

Delivery of imported goods on giving of security for duty.

44. (1) Where it is impracticable immediately to ascertain whether any or what duty of customs is payable in respect of any imported goods which are entered for home use, whether on importation or from warehouse, [the Committee] may, if it thinks fit and notwithstanding any other provision of this Law, allow those goods to be delivered upon the importer giving security by deposit of money or otherwise to its satisfaction for payment of any amount unpaid which may be payable by way of duty.

(2) The Chief Revenue Officer may for the purposes of subsection (1) of this section treat goods as entered for home use notwithstanding that the entry does not contain all the particulars required for perfect entry if it contains as many of those particulars as are then known to the importer, and in that event the importer shall supply the remaining particulars as soon as may be to the Chief Revenue Officer.

(3) Where goods are allowed to be delivered under this section, the Chief Revenue Officer shall, when he has determined the amount of duty which in his opinion is payable, give to the importer a notice specifying that amount; and the amount so specified or, where any amount has been deposited under subsection (1) of this section, any difference between those amounts shall forthwith be paid or repaid as the case may require:

Provided that if the importer disputes the correctness of the amount so specified he may at any time within three months of the date of the said notice make such a requirement for reference to arbitration or such an application to the Court as is provided for by section forty-nine of this Law and that section shall have effect accordingly, so, however, that no such requirement or application shall be made until any sum falling to be paid by the importer under this subsection has been paid, and

where any sum so falls to be paid no interest shall be paid under subsection (2) of the said section forty-nine in respect of any period before that sum is paid.

(4) Where any question as to the duties of customs chargeable on any goods depends on the use to be made of any goods or on any other matter not reasonably ascertainable from an examination of the goods, and that question is not in law conclusively determined by the production of any certificate or other document, then on the importation of those goods [the Committee] may impose such conditions as it sees fit for securing that the goods will be so used or otherwise for the prevention of abuse or the protection of the revenue (including conditions requiring security for the observance of any conditions so imposed).

NOTES

In section 44, the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

In accordance with the provisions of the Arbitration (Guernsey) Law, 2016, section 80(1), with effect from 12th December, 2016, the provisions of that Law apply to every arbitration under a Guernsey enactment (a "statutory arbitration"), subject to, first, the exceptions in section 80(2) and, second, the adaptations and exclusions specified in sections 81 to 83 of the 2016 Law.

Repayment of customs duty where goods returned or destroyed by importer.

45. (1) Subject to such conditions as the Chief Revenue Officer sees fit to impose, where it is shown to the satisfaction of the Chief Revenue Officer –

- (a) that goods were imported in pursuance of a contract of sale and that the goods were found to be defective or that the description, quality, state or condition of the goods was not in accordance with the contract or that the goods were damaged in transit, and

- (b) that the importer with the consent of the seller either –
 - (i) returned the goods unused to the seller or after such limited use as in the opinion of the Chief Revenue Officer was indispensable to reveal any inherent defect in the goods, and for that purpose complied with the provisions of section twenty-four of this Law as to entry in like manner as if they had been goods to which that section applies, or
 - (ii) destroyed the goods unused or after such limited use as aforesaid,

the importer shall be entitled to obtain from [the Committee] repayment of any duty of customs paid on the importation of the goods.

[(1A) The Committee may make regulations specifying other circumstances in which an importer of goods shall be entitled to obtain from the Committee repayment of any duty of customs paid on the importation of the goods.]

(2) Nothing in this section shall apply to goods imported on approval, or on sale or return, or on other similar terms.

NOTES

In section 45,

the words in square brackets in subsection (1) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016;

subsection (1A) was inserted by the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018, section 11(1), Schedule 1, paragraph 1(10), with effect from 29th March, 2019, subject to the transitional and saving provisions in section 11(3) of and Schedule 3 to the 2018 Law.

Forfeiture for breach of certain conditions.

46. (1) If by virtue of any provision of this or any other Law –
- (a) goods chargeable with a duty of customs are allowed to be delivered without payment of that duty on condition that they will not be sold or will be re-exported or on any other like condition, or
 - (b) the amount of customs duty payable on any goods depends on their being imported on any such condition,

any goods are allowed to be delivered without payment of duty or on payment of duty calculated in accordance with that provision, and the condition is not observed, the goods shall, unless the non-observance was sanctioned by [the Committee], be liable to forfeiture.

(2) The provisions of this section shall apply whether or not any undertaking or security has been given for the observance of the condition or for the payment of the duty payable apart therefrom, and the forfeiture of any goods under this section shall not affect any liability of any person who has given any such undertaking or security.

NOTE

In section 46, the words in square brackets were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

[Provision of information in relation to the value of goods liable to import duty.]

47. (1) ...

(2) [The Committee] may make orders [...] requiring any importer or other person concerned with the importation of goods to furnish to the Chief Revenue Officer, in such form as he may require, such information as is in his opinion necessary for a proper valuation thereof, and to produce any books of account or other documents of whatever nature relating to the purchase, importation or sale of the goods by that person.

(3) If any person contravenes or fails to comply with any order made under this section, he shall be liable on conviction to a fine not exceeding [[level 4] on the uniform scale].

(4) ...

NOTES

In section 47,

first, the heading thereto was substituted, second, subsection (1), third, the words omitted in the second pair of square brackets in subsection (2) and, fourth, subsection (4) were repealed by the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018, section 11(3), Schedule 1, respectively paragraph 1(11)(a), paragraph 1(11)(b), paragraph 1(11)(c) and paragraph 1(11)(d), with effect from 11 p.m. on 31st December, 2020, subject to the transitional and saving provisions in section 11(3) of and Schedule 3 to the 2018 Law;

the words in the first pair of square brackets in subsection (2) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016;

the words in square brackets in subsection (3) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2),

with effect from 1st July, 1989;

the word and figure in square brackets within the square brackets in subsection (3) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 9(1), with effect from 30th September, 1991.

[Origin of goods – fish and other produce of the sea].

48. Fish, whales or other natural produce of the sea, or goods produced or manufactured therefrom at sea, if brought direct to any place in the Bailiwick are –

- (a) in the case of goods of the Bailiwick, to be deemed for the purpose of any charge to duty not to be imported, and
- (b) in the case of goods of any other country, to be deemed to be consigned to the Bailiwick from that country.

NOTE

In section 48, the heading thereto was substituted by the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018, section 11(3), Schedule 1, paragraph 1(12), with effect from 11 p.m. on 31st December, 2020, subject to the transitional and saving provisions in section 11(3) of and Schedule 3 to the 2018 Law.

[Determination of disputes.

- 49.** (1) This section applies when there is a dispute as to –
- (a) whether any, or how much, import duty is payable in respect of goods, or
 - (b) who is liable to pay import duty in respect of goods.

(2) When this section applies the importer must pay the amount demanded by the proper officer but may, not later than three months after the date of the payment –

(a) if the dispute is in relation to the value of the goods, require the question to be referred to the arbitration of a referee appointed by the Royal Court, or, in any other case,

(b) apply to the Royal Court sitting as an Ordinary Court for a declaration as to –

(i) the amount of duty, if any, properly payable on the goods, or

(ii) the identity of the person or persons liable to pay import duty in respect of the goods,

as the case may be.

(3) The Royal Court may not under subsection (2) appoint as a referee a person who is an employee of the States or who otherwise holds a paid office under the States.

(4) The procedure on any dispute referred to a referee appointed under subsection (2) shall be such as may be determined by the referee, and the decision of the referee shall be final.

(5) If a referee appointed under subsection (2) decides that a lesser amount or no amount was properly payable in respect of duty on the goods, the amount overpaid shall be repaid by the Committee, together with interest thereon

from the date of the overpayment at such rate as the referee may determine.

(6) A sum repaid under subsection (5) shall be accepted by the importer in satisfaction of any claims in respect of the importation of the goods in question, the duty payable on the goods, and all damages and expenses incidental to the dispute other than the costs of the proceedings.

(7) When considering an application under this section, the Royal Court and referee appointed by the Royal Court shall take account of any relevant ruling that has effect in the Bailiwick by virtue of an Ordinance made under section 2 (the customs tariff) of the Cross-Border Trade Law.

(8) For the avoidance of doubt, on an application under subsection (2)(b) the Royal Court may make such Order, in addition to a declaration, as it thinks fit.]

NOTES

Section 49 was substituted by the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018, section 11(3), Schedule 1, paragraph 1(13), with effect from 11 p.m. on 31st December, 2020, subject to the transitional and saving provisions in section 11(3) of and Schedule 3 to the 2018 Law.¹⁸

In accordance with the provisions of the Arbitration (Guernsey) Law, 2016, section 80(1), with effect from 12th December, 2016, the provisions of that Law apply to every arbitration under a Guernsey enactment (a "statutory arbitration"), subject to, first, the exceptions in section 80(2) and, second, the adaptations and exclusions specified in sections 81 to 83 of the 2016 Law.

Extension of drawback.

50. (1) Without prejudice to any other provision of this or any other Law, where drawback is allowable on the shipment of any goods as stores, the like drawback shall, subject to such conditions and restrictions as the Chief Revenue

Officer thinks fit to impose, be allowed on the deposit of those goods in an approved warehouse or a customs warehouse.

(2) Without prejudice to any other provision of this or any other Law, where drawback would be payable on the exportation of any goods, or on the deposit in an approved warehouse or a customs warehouse of any goods for exportation, then, subject to such conditions and restrictions as the Chief Revenue Officer thinks fit to impose, the like drawback shall be payable on the shipment of any such goods as stores or, as the case may be, on their deposit in such a warehouse.

General provisions as to claims for drawback.

51. (1) Any claim for drawback shall be made in such form and manner and contain such particulars as [the Committee] may direct.

- (2) Where drawback has been claimed in the case of any goods –
- (a) no drawback shall be payable unless it is shown to the satisfaction of the Chief Revenue Officer that duty in respect of the goods or of the article contained therein or used in the manufacture or preparation thereof in respect of which the claim is made has been duly paid and has not been drawn back, and
 - (b) no drawback shall be paid until the person entitled thereto or his agent has made a declaration in such form and manner and containing such particulars as the Chief Revenue Officer may direct that the conditions on which the drawback is payable have been fulfilled, and
 - (c) the Chief Revenue Officer may require any person who has been concerned at any stage with the goods or

article to furnish such information as may be reasonably necessary to enable the Chief Revenue Officer to determine whether duty has been duly paid and not drawn back and for enabling a calculation to be made of the amount of drawback payable, and to produce any book of account or other document of whatever nature relating to the goods or article.

(3) If any person fails to comply with any requirement made under paragraph (c) of subsection (2) of this section, he shall be liable on conviction to a fine not exceeding [[level 4] on the uniform scale].

NOTES

In section 51,

the words in square brackets in subsection (1) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016;

the words in square brackets in subsection (3) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

the word and figure in square brackets within the square brackets in subsection (3) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 9(1), with effect from 30th September, 1991.

Drawback and allowance on goods damaged or destroyed after shipment.

52. (1) Where it is proved to the satisfaction of the Chief Revenue Officer that any goods after being duly shipped for exportation have been destroyed by accident on board the exporting ship or aircraft, any amount payable in respect of the goods by way of drawback, allowance or repayment of duty shall be payable in the same manner as if the goods had been exported to their destination.

(2) Where it is proved to the satisfaction of the Chief Revenue Officer that any goods, after being duly shipped for exportation, have been materially damaged by accident on board the exporting ship or aircraft, and the goods are with the consent of and in accordance with any conditions imposed by the Chief Revenue Officer reloaded or unloaded again in or brought back into the Island and either abandoned to [the Committee] or destroyed, any amount payable in respect of the goods by way of drawback, allowance or repayment of duty shall be paid as if they had been duly exported and not so reloaded, unloaded or brought back; and notwithstanding any provision of this or any other Law relating to the reimportation of exported goods, the person to whom any such amount is payable or has been paid shall not be required to pay any duty in respect of any goods reloaded, unloaded or brought back in accordance with the provisions of this subsection.

NOTE

In section 52, the words in square brackets were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

Offences in connection with claims for drawback, etc.

53. (1) If any person obtains or attempts to obtain, or does anything whereby there might be obtained by any person, any amount by way of drawback, allowance, remission or repayment of, or any rebate from, any duty in respect of any goods which is not lawfully payable or allowable in respect thereof or which is greater than the amount so payable or allowable, then –

- (a) if the offence was committed with intent to defraud the States he shall be liable on conviction to a fine not exceeding three times the value of the goods or [[level 5] on the uniform scale], whichever is the greater,
- (b) in any other case, he shall be liable on conviction to a

fine not exceeding three times the amount improperly obtained or allowed or which might have been improperly obtained or allowed or [[level 4] on the uniform scale], whichever is the greater.

(2) Any goods in respect of which an offence under subsection (1) of this section is committed shall be liable to forfeiture:

Provided that, in the case of a claim for drawback, [the Committee] may, if it thinks fit, instead of seizing the goods either refuse to allow any drawback thereon or allow only such drawback as it considers proper.

(3) Without prejudice to the foregoing provisions of this subsection, if, in the case of any goods on which a claim for drawback, allowance, remission or repayment of duty has been made, it is found that –

- (a) those goods do not correspond with any entry made thereof in connection with that claim, or
- (b) the goods, if sold for home use, would realise less than the amount claimed,

the goods shall be liable to forfeiture and any person by whom any such entry or claim was made shall be liable on conviction to a fine not exceeding three times the amount claimed or [[level 4] on the uniform scale], whichever is the greater.

NOTES

In section 53,

the words in square brackets in paragraph (a) and paragraph (b) of subsection (1) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

the words and figures in square brackets within the square brackets in paragraph (a) and paragraph (b) of subsection (1) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 9(3), with effect from 30th September, 1991;

the words in square brackets in subsection (2) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016;

the words in square brackets in subsection (3) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

the word and figure in square brackets within the square brackets in subsection (3) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 9(2), with effect from 30th September, 1991.

Recovery of duties and calculation of duties, drawbacks, etc.

54. (1) Without prejudice to any other provision of this Law, or of any other enactment, any amount due by way of customs or excise duty may be recovered as a civil debt due to the States.

(2) Any duty, drawback, allowance or rebate the rate of which is expressed by reference to a specified quantity or weight of any goods shall be chargeable or allowable on any fraction of that quantity or weight of the goods, and the amount payable or allowable on any such fraction shall be calculated proportionately:

Provided that [the Committee] may determine the fractions to be taken into account in the case of any weight or quantity.

(3) For the purpose of calculating any amount due from or to any person under the customs or excise Laws by way of duty, drawback, allowance, repayment or rebate, any fraction of a penny in that amount shall be disregarded.

NOTE

In section 54, the words in square brackets were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

[PART VIIIA

CO-OPERATION AND INTERNATIONAL OBLIGATIONS

Disclosure of information.

54A. [(1) The Chief Revenue Officer may disclose information for or in connection with customs purposes; and in this section, "**customs purposes**" means purposes connected with the functions of Customs and Excise as a customs service, including in particular functions relating to the movement of goods or cash into and out of the Bailiwick, and the imposition, enforcement or other regulation of import duty.]

(2) A person who receives information in a disclosure made under this section may not disclose the information except with the consent of the Chief Revenue Officer (which may be general or specific), and may use it only for [customs purposes].

(3) A person who discloses information [for or in connection with customs purposes] other than in accordance with this section is guilty of an offence, and is liable on conviction to a fine not exceeding level 2 on the uniform scale, or three months imprisonment, or to both.

[(4) Nothing in this section authorises the making of a disclosure which –

(a) contravenes the Data Protection (Bailiwick of Guernsey) Law, 2017 or legislation made thereunder, or

- (b) is prohibited by the Regulation of Investigatory Powers (Bailiwick of Guernsey) Law, 2003 or legislation made thereunder.

(5) Nothing in this section applies to a disclosure made in exercise of the power conferred by section 54B (co-operation with other customs services).]]

NOTES

Part VIIA, and section 54A thereof, were inserted by the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018, section 11(3), Schedule 1, paragraph 1(14), with effect from 11 p.m. on 31st December, 2020.

In section 54A, first, subsection (1), second, the words in square brackets in subsection (2) and, third, the words in square brackets in subsection (3) were substituted and, fourth, subsection (4) and subsection (5) were inserted by the Customs and Excise (Brexit) (Amendment) (No. 2) (Bailiwick of Guernsey) Regulations, 2020, respectively regulation 1(2)(a), regulation 1(2)(b) regulation 1(2)(c) and regulation 1(2)(d), with effect from 11 p.m. on 31st December, 2020.

[Co-operation with other customs services.]

54B. [(1)] The Chief Revenue Officer may co-operate with the customs service or authority of any other country or territory on matters of mutual concern in relation to customs matters, both generally [(including, but not limited to, for the purpose of any international agreement on customs co-operation and mutual administrative assistance to which the United Kingdom is a party)] and in particular with a view to securing (by the exchange of information or otherwise) –

- (a) the administration of the import duty system,
- (b) the prevention or detection of evasion or other fraud relating to import duty, and

- (c) the prevention, reduction or elimination of avoidance of a liability to import duty.

[(2) Nothing in this section authorises the making of a disclosure which –

- (a) contravenes the Data Protection (Bailiwick of Guernsey) Law, 2017 or legislation made thereunder, or
- (b) is prohibited by the Regulation of Investigatory Powers (Bailiwick of Guernsey) Law, 2003 or legislation made thereunder.]]

NOTES

Section 54B was inserted by the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018, section 11(3), Schedule 1, paragraph 1(14), with effect from 11 p.m. on 31st December, 2020.

In section 54B,

first, subsection (1) was renumbered and, second, subsection (2) was inserted by the Customs and Excise (Brexit) (Amendment) (No. 2) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(4), with effect from 11 p.m. on 31st December, 2020;

the words in square brackets in subsection (1) (as so renumbered) were inserted by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(15) and, in accordance with the provisions of regulation 4 of the 2020 Regulations, this amendment shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019.

[Requirement to have regard to international obligations.]

54C. When exercising any function under this Law, the Chief Revenue Officer must have regard to –

- (a) international obligations that are relevant to the exercise of the function –
 - (i) that are binding on the Bailiwick, or any part thereof, or
 - (ii) to which Her Majesty's government in the United Kingdom is a party, and
- (b) any specific customs arrangements established between the Bailiwick and the government of a country or territory outside the Bailiwick, within the meaning of the Cross-Border Trade Law.]

NOTE

Section 54C was inserted by the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018, section 11(3), Schedule 1, paragraph 1(14), with effect from 11 p.m. on 31st December, 2020.

[Implementation of international agreements, etc.]

54D. (1) The Committee may by regulations make such provision as it considers necessary or expedient for the purpose of the implementation of any international agreement or any provision thereof concerning customs matters or the cross-border movement of goods.

(2) For the purposes of this section [and section 54B], an

"international agreement" includes a convention and a treaty.

(3) Regulations made under this section may amend this Law for the purpose set out in subsection (1).

(4) Before making regulations under this section, the Committee shall consult the Policy & Resources Committee of the States of Guernsey, but a failure so to consult shall not invalidate any regulations made under this section.]

NOTES

Section 54D was inserted by the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018, section 11(3), Schedule 1, paragraph 1(14), with effect from 11 p.m. on 31st December, 2020.

In section 54D, the words in square brackets in subsection (2) were inserted by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(15) and, in accordance with the provisions of regulation 4 of the 2020 Regulations, this amendment shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019.

The following Regulations have been made under section 54D:

Customs Transit Procedures (Bailiwick of Guernsey) Regulations, 2019;

Customs (Temporary Admission Procedures) (Bailiwick of Guernsey) Regulations, 2020;

Customs (Rules of Origin: Claim Verification and Determination, and Record Keeping) Regulations, 2024.

PART VIII
DETENTION OF PERSONS, FORFEITURE
AND LEGAL PROCEEDINGS

Provisions as to detention of persons.

55. (1) Any person who has committed, or whom there are reasonable grounds to suspect of having committed, any offence under the customs or excise Laws may be detained by any officer or police officer at any time within [ten years] from the date of the commission of the offence.

(2) Where it was not practicable to detain any such person as aforesaid at the time of the commission of the offence, or where any such person having been then or subsequently detained for that offence has escaped, he may be detained by any officer or police officer at any time and may be proceeded against in like manner as if the offence had been committed at the date when he was finally detained.

[(3) Where any person has been detained under the provisions of this section by a police officer the police officer shall, as soon as reasonably practicable, give notice of the detention to an officer.]

(4) Where an officer detains a person under the provisions of this section, or where he receives notice pursuant to subsection (3) hereof that a person has been detained by a police officer, he shall, as soon as reasonably practicable, notify Her Majesty's Procureur or Comptroller of the detention.]

NOTES

In section 55,

the words in square brackets in subsection (1) were substituted inserted by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(16) and, in accordance with the

provisions of regulation 4 of the 2020 Regulations, this amendment shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019;

subsection (3) was substituted, and subsection (4) was inserted, by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 8(1), with effect from 30th September, 1991.

The following case has referred to section 55:

Le Huray v States of Guernsey (2012) (Unreported, Court of Appeal, 19th January) (Guernsey Judgment No 1/2012).

In accordance with the provisions of the Police Powers and Criminal Evidence (Bailiwick of Guernsey) Law, 2003, section 89, Schedule 5, paragraph 8, with effect from 5th April, 2004, this section is modified in its application to –

- (a) the investigation of offences conducted by customs officers which relate to assigned matters,*
- (b) investigations into any offences conducted by customs officers and carried out jointly with police officers, or*
- (c) persons detained by customs officers.*

In accordance with the provisions of the Export Control (Bailiwick of Guernsey) Law, 2006, section 11(3)(a), with effect from 1st May, 2010, this section shall apply to any person who has committed, or in respect of whom there are reasonable grounds to suspect of having committed, an offence for which he may be detained under any control order as it applies to the detention of any person for any offence for which he may be detained under the customs Laws or the excise Laws.

In accordance with the provisions of the Export Control (Military, Security, and Related Matters) (Bailiwick of Guernsey) Order, 2010, article 38(3), with effect from 1st May, 2010, this section applies to the detention of a person for an offence under that Order as it applies to the detention of a person for an offence under customs Laws.

In accordance with the provisions of the sanctions Ordinances (as made under the European Communities (Implementation) (Bailiwick of Guernsey) Law, 1994), this section applies to the detention of a person for an offence under section 1 of those Ordinances as it applies to the detention of a person for an offence under the customs Laws or excise Laws..

Provisions as to detention, seizure and condemnation of goods, etc.

56. (1) Any thing liable to forfeiture under the customs or excise Laws may be seized or detained by any officer or police officer.

(2) Where any thing is seized or detained as liable to forfeiture under the said Laws by a police officer, he shall, subject to the provisions of subsection (3) of this section, either –

- (a) deliver that thing to the Chief Revenue Officer, or
- (b) if such delivery is not practicable, give to [the Committee] notice in writing of the seizure or detention with full particulars of the thing seized or detained.

(3) Where the person seizing or detaining any thing as liable to forfeiture under the said Laws is a police officer and that thing is or may be required for use in connection with any proceedings to be brought otherwise than under those Laws, it may be retained in the custody of the police until either those proceedings are completed or it is decided that no such proceedings shall be brought:

Provided that –

- (a) notice in writing of the seizure or detention and of the intention to retain the thing in question in the custody of the police, together with full particulars as to that thing, shall be given to the Chief Revenue Officer,
- (b) any officer shall be permitted to examine that thing and take account thereof at any time while it remains in the

custody of the police.

(4) Subject to the provisions of subsection (3) of this section and to the provisions of the First Schedule to this Law, any thing seized or detained under the customs or excise Laws shall, pending the determination as to its forfeiture or disposal, be dealt with, and, if condemned or deemed to have been condemned as forfeited, shall be disposed of, in such manner as [the Committee] may direct.

(5) The provisions of the said First Schedule shall have effect for the purpose of forfeitures, and of proceedings for the condemnation of any thing as being forfeited, under the customs or excise Laws.

(6) The provisions of subsections (2) to (5) of this section shall apply in relation to any dutiable goods seized or detained by any person other than an officer notwithstanding that they were not so seized as liable to forfeiture under the customs or excise Laws.

NOTE

In section 56, the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

Forfeiture of ships, etc., used in connection with goods liable to forfeiture.

57. (1) Without prejudice to any other provision of this Law or any other enactment relating to customs and excise where any thing has become liable to forfeiture under the customs or excise Laws –

- (a) any ship, aircraft, vehicle, animal, container (including any article of passengers' baggage) or other thing whatsoever which has been used for the carriage,

handling, deposit or concealment of the thing so liable to forfeiture, either at a time when it was so liable or for the purposes of the commission of the offence for which it later became so liable, and

- (b) any other thing mixed, packed or found with the thing so liable,

shall also be liable to forfeiture.

(2) Where any ship, aircraft, vehicle or animal has become liable to forfeiture under the said Laws, whether by virtue of the provisions of subsection (1) of this section or otherwise, all tackle, apparel or furniture thereof shall also be liable to forfeiture.

(3) Where any ship not exceeding one hundred tons register or any aircraft becomes liable to forfeiture under the provisions of this section by reason of having been used in the importation, exportation or carriage of goods contrary to or for the purpose of contravening any prohibition or restriction for the time being in force with respect to those goods, or without payment having been made of, or security given for, any duty payable thereon, the owner and the master or commander shall each be liable on conviction to a fine not exceeding an amount equal to the value of the ship or aircraft or [level 5 on the uniform scale], whichever is the less.

NOTE

In section 57, the words and figure in square brackets in subsection (3) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989.

Special provision as to forfeiture of larger ships.

- 58.** (1) Notwithstanding any other provision of this Law, a ship of two

hundred and fifty or more tons register shall not be liable to forfeiture under or by virtue of any provision of this Law, except under the provisions of section thirty-nine thereof, unless the offence in respect of or in connection with which the forfeiture is claimed –

- (a) was substantially the object of the voyage during which the offence was committed, or
- (b) was committed while the ship was under chase by a vessel in the service of Her Majesty or the States after failing to bring to when properly summoned to do so by that vessel.

(2) For the purposes of this section a ship shall be deemed to have been properly summoned to bring to if the vessel making the summons did so by means of an international signal code or other recognised means and while flying her proper ensign.

(3) The exemption from forfeiture of any ship under this section shall not affect any liability to forfeiture of goods carried therein.

Penalisation of master and owner where responsible ship's officer implicated in offence.

59. (1) Where any ship of two hundred and fifty or more tons register would, but for the provisions of section fifty-eight of this Law, be liable to forfeiture for or in connection with any offence under this Law or any other enactment relating to customs or impôts and a responsible officer of the ship is implicated either by his own act or by neglect in that offence, the owner and the master of that ship shall each be guilty of an offence under this section unless the owner or the master, as the case may be, proves that he did not know and had no reason to suppose that such officer was so implicated and shall each on conviction be liable to a fine not exceeding [level

4 on the uniform scale].

- (2) For the purposes of this section –
- (a) the expression "**responsible officer**" means the master, a mate or an engineer of any ship and, in the case of a ship carrying a passenger certificate, the purser or chief steward and, in the case of a ship manned wholly or partly by Asiatic seamen, the serang or other leading Asiatic officer of the ship,
 - (b) without prejudice to any other grounds on which a responsible officer may be held to be implicated by neglect, he may be so held if goods not owned to by any member of the crew are discovered in a place under that officer's supervision in which they could not reasonably have been put if he had exercised proper care at the time of the loading of the ship or subsequently.

NOTE

In section 59, the words and figure in square brackets in subsection (1) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989.

Protection of officers, etc., in relation to seizure and detention of goods, etc.

60. (1) Where, in any proceedings for the condemnation of any thing seized as liable to forfeiture under the customs or excise Laws, judgment is given for the claimant, the Royal Court, sitting as an Ordinary Court, may, if it sees fit, certify that there were reasonable grounds for the seizure.

(2) Where any civil proceedings are brought against the States or any person authorised by or under this Law to seize or detain any thing liable to forfeiture under the said Laws on account of the seizure or detention of any thing, and judgment is given for the plaintiff, then if either –

- (a) a certificate relating to the seizure has been granted under subsection (1) of this section, or
- (b) the Court is satisfied that there were reasonable grounds for detaining that thing under the Law,

the plaintiff shall not be entitled to recover any damages or costs:

Provided that nothing in this subsection shall affect any right of any person to the return of the thing seized or detained or to compensation in respect of any damage to the thing or in respect of the destruction thereof.

(3) Any certification under subsection (1) of this section may be proved by the production of the Act of Court relating thereto.

NOTE

The following case has referred to section 60:

Le Huray v States of Guernsey (2012) (Unreported, Court of Appeal, 19th January) (Guernsey Judgment No 1/2012).

Proceedings for offences.

61. Save as otherwise expressly provided in the customs or excise Laws and notwithstanding anything in any other enactment, any proceedings for an offence under the said Laws may be commenced at any time within, and shall not be commenced later than, three years from the date of the commission of the offence.

NOTES

In accordance with the provisions of the Export Control (Bailiwick of Guernsey) Law, 2006, section 11(3)(b), with effect from 1st May, 2010, this section shall apply in relation to offences, penalties and proceedings for offences created under any control order as they apply in relation to offences, penalties and proceedings for offences under the customs Laws or the excise Laws.

In accordance with the provisions of the Export Control (Military, Security, and Related Matters) (Bailiwick of Guernsey) Order, 2010, article 38(4), with effect from 1st May, 2010, this section applies in relation to offences and penalties under that Order as it applies in relation to offences and penalties under customs Laws.

In accordance with the provisions of the sanctions Ordinances (as made under the European Communities (Implementation) (Bailiwick of Guernsey) Law, 1994), this section applies in relation to offences, fines, penalties and proceedings for offences under those Ordinances as it applies to offences, penalties and proceedings for offences under the customs Laws or excise Laws.

[Review and appeal of decisions.]

61A. The provisions of the Fifth Schedule (Review and appeal of decisions) shall have effect.]

NOTE

Section 61A was inserted by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(17) and, in accordance with the provisions of regulation 4 of the 2020 Regulations, this amendment shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019.

Incidental provisions as to legal proceedings.

62. (1) Where liability for any offence under the customs or excise

Laws is incurred by two or more persons jointly, those persons shall each be liable for the full amount of any fine and may be proceeded against jointly or severally.

(2) In any proceedings for an offence or for the condemnation of any thing as being forfeited under any of the said Laws, the fact that security has been given by bond or otherwise for the payment of any duty or for compliance with any condition in respect of the non-payment of which or non-compliance with which the proceedings are instituted shall not be a defence.

NOTES

In accordance with the provisions of the Export Control (Bailiwick of Guernsey) Law, 2006, section 11(3)(b), with effect from 1st May, 2010, this section shall apply in relation to offences, penalties and proceedings for offences created under any control order as they apply in relation to offences, penalties and proceedings for offences under the customs Laws or the excise Laws.

In accordance with the provisions of the Export Control (Military, Security, and Related Matters) (Bailiwick of Guernsey) Order, 2010, article 38(4), with effect from 1st May, 2010, this section applies in relation to offences and penalties under that Order as it applies in relation to offences and penalties under customs Laws.

In accordance with the provisions of the sanctions Ordinances (as made under the European Communities (Implementation) (Bailiwick of Guernsey) Law, 1994), this section applies in relation to offences, fines, penalties and proceedings for offences under those Ordinances as it applies to offences, penalties and proceedings for offences under the customs Laws or excise Laws.

Discretionary financial penalties.

62A. (1) The States may by Ordinance provide for the imposition of liability to a civil penalty where a person –

- (a) engages in any conduct for the purpose of evading any duty to customs, or excise duty, or

- (b) engages in any conduct by which the person contravenes a duty, obligation, requirement or condition imposed by or under this Law and any other customs Laws and excise Laws.

(2) An Ordinance under this section may, without prejudice to the generality of the foregoing –

- (a) specify the amount of liability in particular circumstances,
- (b) specify circumstances in which no liability arises,
- (c) specify that the Committee may originally or on review reduce a penalty otherwise owing to such amount (including nil) as it thinks proper, and specify matters the Committee must or may take into account when exercising that discretion,
- (d) specify how demands for payment of penalties are to be made,
- (e) specify time limits for payments of penalties,
- (f) make provision to ensure that a person may not be prosecuted in respect of conduct in respect of which the person has received a demand for payment of a penalty,
- (g) make provision in relation to reviews and appeals of decisions, and

- (h) make such other provision as the States thinks fit.]

NOTES

Section 62A was inserted by the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018, section 11(1), Schedule 1, paragraph 1(15), with effect from 29th March, 2019, subject to the transitional and saving provisions in section 11(3) of and Schedule 3 to the 2018 Law.

The following Ordinance has been made under section 62A:

Customs and Excise (Discretionary Financial Penalties) (Bailiwick of Guernsey) Ordinance, 2019.

Application of fines.

63. All fines imposed under the customs or excise Laws shall be credited to the account of the General Revenue [except to the extent that the Policy and Resources Committee directs them to be credited elsewhere (for example, to the account of the States of Alderney)].

NOTES

In section 63, the words in square brackets were inserted by the Customs and Excise (General Provisions) (Amendment) Ordinance, 2020, section 8, with effect from 18th August, 2020.

In accordance with the provisions of the Export Control (Bailiwick of Guernsey) Law, 2006, section 11(3)(b), with effect from 1st May, 2010, this section shall apply in relation to offences, penalties and proceedings for offences created under any control order as they apply in relation to offences, penalties and proceedings for offences under the customs Laws or the excise Laws.

In accordance with the provisions of the Export Control (Military, Security, and Related Matters) (Bailiwick of Guernsey) Order, 2010, article 38(4), with effect from 1st May, 2010, this section applies in relation to offences and penalties under that Order as it applies in relation to offences and penalties under customs Laws.

In accordance with the provisions of the sanctions Ordinances (as made

under the European Communities (Implementation) (Bailiwick of Guernsey) Law, 1994), this section applies in relation to offences, fines, penalties and proceedings for offences under those Ordinances as it applies to offences, penalties and proceedings for offences under the customs Laws or excise Laws.

Proof of certain documents.

64. Any document purporting to be signed either by order of [the Committee] or by any person with the authority of [the Committee] or by the Chief Revenue Officer or by his order or by any other person with his authority, shall, until the contrary is proved, be deemed to have been so signed and to be made and issued by [the Committee] or the Chief Revenue Officer, as the case may be, and may be proved by the production of a copy thereof purporting to be so signed.

NOTES

In section 64, the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

In accordance with the provisions of the Export Control (Bailiwick of Guernsey) Law, 2006, section 11(3)(b), with effect from 1st May, 2010, this section shall apply in relation to offences, penalties and proceedings for offences created under any control order as they apply in relation to offences, penalties and proceedings for offences under the customs Laws or the excise Laws.

In accordance with the provisions of the Export Control (Military, Security, and Related Matters) (Bailiwick of Guernsey) Order, 2010, article 38(4), with effect from 1st May, 2010, this section applies in relation to offences and penalties under that Order as it applies in relation to offences and penalties under customs Laws.

In accordance with the provisions of the sanctions Ordinances (as made under the European Communities (Implementation) (Bailiwick of Guernsey) Law, 1994), this section applies in relation to offences, fines, penalties and proceedings for offences under those Ordinances as it applies to offences, penalties and proceedings for offences under the customs Laws or excise Laws.

Proof of certain other matters.

65. (1) An averment in any process in proceedings under the customs or excise Laws –

- (a) that any person is or was an officer or police officer, or
- (b) that any person is or was appointed or authorised by [the Committee] or the Chief Revenue Officer to discharge, or was engaged by the orders or with the concurrence of [the Committee] or the Chief Revenue Officer in the discharge of, any duty, or
- (c) that [the Committee] or the Chief Revenue Officer has or has not been satisfied as to any matter as to which it or he is required by any provision of the said Laws to be satisfied, or
- (d) that any goods thrown overboard, staved or destroyed were so dealt with in order to prevent or avoid the seizure of those goods,

shall, until the contrary is proved, be sufficient evidence of the matter in question.

(2) Where in any proceedings relating to customs or excise any question arises as to the place from which any goods have been brought or as to whether or not –

- (a) any duty has been paid or secured in respect of any goods, or
- (b) any goods or other things whatsoever are of the

description or nature alleged in the information, writ or other process, or

- (c) any goods have been lawfully imported or lawfully unloaded from any ship or aircraft, or
- (d) any goods have been lawfully loaded into any ship or aircraft or lawfully exported or were lawfully waterborne, or
- (e) any goods were lawfully brought to any place for the purpose of being loaded into any ship or aircraft or exported, or
- (f) any goods are or were subject to any prohibition of or restriction on their importation or exportation,

then, where those proceedings are brought by or against the States or an officer, or against any other person in respect of anything purporting to have been done in pursuance of any power or duty conferred or imposed on him by or under the customs or excise Laws, the burden of proof shall lie on the other party to the proceedings.

NOTES

In section 65, the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

In accordance with the provisions of the Export Control (Bailiwick of Guernsey) Law, 2006, section 11(3)(b), with effect from 1st May, 2010, this section shall apply in relation to offences, penalties and proceedings for offences created under any control order as they apply in relation to offences, penalties and proceedings for offences under the customs Laws or the excise Laws.

In accordance with the provisions of the Export Control (Military, Security, and Related Matters) (Bailiwick of Guernsey) Order, 2010, article 38(4), with effect from 1st May, 2010, this section applies in relation to offences and penalties under that Order as it applies in relation to offences and penalties under customs Laws.

In accordance with the provisions of the sanctions Ordinances (as made under the European Communities (Implementation) (Bailiwick of Guernsey) Law, 1994), this section applies in relation to offences, fines, penalties and proceedings for offences under those Ordinances as it applies to offences, penalties and proceedings for offences under the customs Laws or excise Laws.

Bonds and security.

66. (1) Without prejudice to any express requirement as to security contained in the customs or excise Laws, [the Committee] may, if it thinks fit, require any person to give security by bond or otherwise for the observance of any condition in connection with customs or excise.

- (2) Any bond taken for the purposes of any assigned matter –
- (a) shall be taken on behalf of the States, and
 - (b) shall be valid notwithstanding that it is entered into by a person under twenty years of age, and
 - (c) may be cancelled at any time by [the Committee].

NOTE

In section 66, the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

Power to require provision of facilities, etc.

67. (1) Any person required by [the Committee] under this Law to give security in respect of any premises or place to be used for the examination of goods by an officer shall –

- (a) provide and maintain such appliances and afford such other facilities reasonably necessary to enable an officer to take any account or make any examination or search or to perform any other of his duties on the premises of that trader or at the bonded premises or place as [the Committee] may direct,
- (b) keep any appliances so provided in a convenient place approved by the proper officer for that purpose, and
- (c) allow the proper officer at any time to use anything so provided and give him any assistance necessary for the performance of his duties,

and any person who contravenes or fails to comply with any provision of this subsection shall be liable on conviction to a fine not exceeding [[level 4] on the uniform scale].

(2) Any person required by [the Committee] as aforesaid shall provide and maintain any fitting required for the purpose of affixing any lock which the proper officer may require to affix to the premises of that person or any part thereof or to any vessel, utensil or other apparatus whatsoever kept thereon, and in default –

- (a) the fitting may be provided or any work necessary for its maintenance may be carried out by the proper

officer, and any expenses so incurred shall be paid on demand by the person aforesaid, and

- (b) if the person aforesaid fails to pay those expenses on demand, he shall in addition be liable on conviction to a fine not exceeding [[level 4] on the uniform scale].

(3) If any person aforesaid or any servant of his –

- (a) wilfully destroys or damages any such fitting as aforesaid or any lock or key provided for use therewith, or any label or seal placed on any such lock, or
- (b) improperly obtains access to any place or article secured by any such lock, or
- (c) has any such fitting or any article intended to be secured by means thereof so constructed that that intention is defeated,

he shall be liable on conviction to a fine not exceeding [level 4 on the uniform scale].

NOTES

In section 67,

the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016;

the words in square brackets in subsection (1) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

the word and figure in square brackets within the square brackets in subsection (1) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 9(2), with effect from 30th September, 1991;

the words in square brackets in subsection (2) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

the word and figure in square brackets within the square brackets in subsection (2) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 9(2), with effect from 30th September, 1991;

the words and figure in square brackets in subsection (3) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989.

Power to examine and take account of goods.

68. (1) Without prejudice to any other power conferred by this Law, an officer may examine and take account of any goods –

- (a) which are imported, or
- (b) which are deposited in an approved warehouse or customs warehouse, or
- (c) which have been loaded into any ship or aircraft at any place in the Bailiwick, or
- (d) which are entered for exportation or for use as stores, or
- (e) which are brought to any place in the Bailiwick for exportation or for shipment for exportation or as stores, or
- (f) in the case of which any claim for drawback,

allowance, rebate, remission or repayment of duty is made,

and may for that purpose [open or unpack any container or require any container to be opened or unpacked and search it or anything in it].

(2) Any examination of goods by an officer under this Law shall be made at such place as [the Committee] or the Chief Revenue Officer may appoint for the purpose.

(3) In the case of such goods as [the Committee] or the Chief Revenue Officer may direct, and subject to such conditions as he thinks fit to impose, an officer may permit goods to be skipped on the quay or bulked, sorted, lotted, packed or repacked before account is taken thereof.

(4) Any opening, unpacking, weighing, measuring, repacking, bulking, sorting, lotting, marking, numbering, loading, unloading, carrying or landing of goods or their containers for the purposes of, or incidental to, the examination by an officer, removal or warehousing thereof shall be done, and any facilities or assistance required for any such examination shall be provided, by or at the expense of the proprietor of the goods.

(5) If any imported goods which an officer has power under this Law to examine are without the authority of the proper officer removed from customs charge before they have been examined, those goods shall be liable to forfeiture; and any person who so removed them, if he did so with intent to defraud the States of any duty chargeable thereon or to evade any prohibition or restriction for the time being in force with respect thereto under or by virtue of any enactment, [shall be liable –

(a) on summary conviction, to a fine not exceeding twice level 5 on the uniform scale or three times the value of

the goods, whichever is the greater, or to imprisonment for a term not exceeding three months, or to both,

- (b) on conviction on indictment, to a fine or to imprisonment for a term not exceeding two years or to both.]

(6) Without prejudice to the foregoing provisions of this section where by this section or by or under any other provision of this Law an account is authorised or required to be taken of any goods for any purpose by an officer, the Chief Revenue Officer may, with the consent of the proprietor of the goods, accept as the account of those goods for that purpose an account taken by such other person as may be approved in that behalf by both the Chief Revenue Officer and the proprietor of the goods.

NOTES

In section 68,

the words in square brackets in subsection (1) were substituted by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(18) and, in accordance with the provisions of regulation 4 of the 2020 Regulations, this amendment shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019;

the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016;

the words and figure in square brackets in subsection (5) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 8(2), with effect from 30th September, 1991.

Power to take samples.

- 69.** (1) An officer may at any time take samples of any goods –
- (a) which he is empowered by this Law or any other enactment relating to customs and excise to examine, or
 - (b) which are on premises where goods chargeable with any duty are stored, deposited, manufactured, prepared or subjected to any process, or
 - (c) which, being dutiable goods, are held by any person as stock for his business or as materials for manufacture or processing.

(2) Any sample taken under this section shall be disposed of and accounted for in such manner as [the Committee] may direct.

(3) Where any sample is taken under this section from any goods chargeable with a customs or excise duty after that duty has been paid, other than –

- (a) a sample taken when goods are first entered on importation, or
- (b) a sample taken from goods in respect of which a claim for drawback, allowance, rebate, remission or repayment of that duty is being made,

and the sample so taken is to be retained, the officer taking it shall if so required by the person in possession of the goods pay for the sample on behalf of [the Committee] such sum as reasonably represents the wholesale value thereof.

NOTE

In section 69, the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

[Power to require furnishing of information, etc.]

69A. (1) Every person who is concerned (in whatever capacity) in the importation or exportation of goods for which an entry is required by or under this Law shall –

- (a) furnish to the Chief Revenue Officer, within such time and in such form as he may reasonably require, such information relating to the goods or to the importation or exportation as he may reasonably specify, and
- (b) if so required by an officer, produce or cause to be produced for inspection by the officer –
 - (i) at the principal place of business of the person upon whom the demand is made or at such other place as the officer may reasonably require, and
 - (ii) at such time as the officer may reasonably require,

any documents relating to the goods or to the importation or exportation.

(2) Where, by virtue of subsection (1) above, an officer has power

to require the production of any documents from any such person as is referred to in that subsection, he shall have the like power to require production of the documents concerned from any other person who appears to the officer to be in possession of them but where any such other person claims a lien on any document produced by him, the production shall be without prejudice to the lien.

(3) An officer may take copies of, or make extracts from, any document produced under subsection (1) or (2) above.

(4) If it appears to him to be necessary to do so, an officer may, at a reasonable time and for a reasonable period, remove any document produced under subsection (1) or (2) above and shall, on request, provide a receipt for any document so removed and where a lien is claimed on a document produced under subsection (2) above, the removal of the document under this subsection shall not be regarded as breaking the lien.

(5) Where a document removed by an officer under subsection (4) above is reasonably required for the proper conduct of a business, the officer shall, as soon as practicable, provide a copy of the document, free of charge, to the person by whom it was produced or caused to be produced.

(6) Where any documents removed under the powers conferred under this section are lost or damaged, the States of Guernsey [Committee for Home Affairs] shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.

(7) Nothing in this section shall compel the production by an advocate or other legal adviser of a document subject to legal professional privilege but an advocate or other legal adviser may be required to give the name and address of any client.

(8) If any person fails, without reasonable excuse, to comply with a requirement under this section, he shall be liable on summary conviction to a fine not exceeding level 4 on the uniform scale.]

NOTES

Section 69A was inserted by the Export Control (Bailiwick of Guernsey) Law, 2006, section 10, with effect from 1st May, 2010.

In section 69A, the words in square brackets in subsection (6) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 2, Schedule 1, paragraph 6(a), with effect from 1st May, 2016.

The functions, rights and liabilities of the Home Department and its Minister arising under or by virtue of this Law were transferred to and vested in, respectively, the Committee for Home Affairs and its President or Vice-President by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 1, Schedule 1, paragraph 6(a), with effect from 1st May, 2016, subject to the savings and transitional provisions in section 3 of the 2016 Ordinance.

In accordance with the provisions of the Export Control (Bailiwick of Guernsey) Law, 2006, section 11(3)(c), with effect from 1st May, 2010, this section shall apply (to the extent it does not already do so, by virtue of section 11(1) of the 2006 Law) to any person concerned (in whatever capacity) in an activity requiring a licence under any control order as it applies to any person who is concerned (in whatever capacity) in the exportation of goods for which an entry is required by or under this Law, and accordingly references in this section to—

- (i) goods shall, as the context requires, be read as including software, technology and technical assistance, and*
- (ii) exportation shall, as the context requires, be read as including any activity, including the transfer of technology or software or the provision of technical assistance, that requires a licence under any control order.*

In accordance with the provisions of the Export Control (Military, Security, and Related Matters) (Bailiwick of Guernsey) Order, 2010, article 38(2), with effect from 1st May, 2010, this section applies to a person concerned in an activity which, if not authorised by licence would contravene the provisions listed in that article and, accordingly, references in this section to "exportation" shall be read as including any such activity.

[Power to require furnishing of information: computers.]

69B. (1) An authorised person may, at any reasonable time, obtain access to, and inspect and check the operation of, any computer and any associated apparatus or material which is or has been used in connection with a relevant document.

(2) In subsection (1), "**relevant document**" means a document that a person has been, or may be, required pursuant to the customs Laws and the excise Laws –

- (a) to produce or cause to be produced, or
- (b) to permit the Chief Revenue Officer to inspect, to make or take copies of or extracts from or to remove.

(3) An authorised person may require –

- (a) the person by whom or on whose behalf the computer is or has been so used, or
- (b) any person having charge of, or otherwise concerned with the operation of, the computer, apparatus or material,

to provide the authorised person with such reasonable assistance as may be required for the purposes of subsection (1).

(4) Any person who –

- (a) obstructs the exercise of a power conferred by this section, or

- (b) fails to comply within a reasonable time with a requirement under subsection (3),

is guilty of an offence and liable on conviction to a fine not exceeding level 3 on the uniform scale.

(5) In this section, "**authorised person**" means a person who is, or a member of a class of persons who are, authorised by the Chief Officer of Customs and Excise to exercise the powers under subsection (1).]

NOTE

Section 69B was inserted by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(19) and, in accordance with the provisions of regulation 4 of the 2020 Regulations, this amendment shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019.

[Examination of goods and samples: supplementary.]

69C. (1) This section applies if, for the purpose of verifying any declaration made to an officer or any document required to accompany it –

- (a) goods are examined under section 68, or
- (b) a sample of any goods is taken under section 69.

(2) The declarant is entitled to be present or represented when the goods are examined or the sample is taken.

(3) The Chief Revenue Officer may require the declarant to be present or represented when the goods are examined or the sample is taken, and a person who, without reasonable excuse, contravenes or fails to comply with a direction under this subsection is liable on summary conviction to a fine not exceeding level 3 on the uniform scale.

(4) Subject to subsection (5), once any goods have been examined or a sample from them has been taken ("**the examined or sampled goods**"), the Chief Revenue Officer is entitled to regard the examined or sampled goods as representative of all the goods ("**the declared goods**") in respect of which the declaration is made.

(5) If the declarant proves to the satisfaction of the Chief Revenue Officer that the examined or sampled goods do not represent all the declared goods, the declarant may require the Chief Revenue Officer to re-examine any of the declared goods or take a further sample from them.

(6) If the declared goods are no longer under the control of the Chief Revenue Officer, the Chief Revenue Officer may refuse the request if not satisfied that the declared goods have remained in the same condition as they were in when they ceased to be under the control of the Chief Revenue Officer.

(7) In this section "**the declarant**", in relation to a declaration in respect of any goods, means –

- (a) the person who has made the declaration, or
- (b) the person on whose behalf it was made,

as the case may be.]

NOTE

Section 69C was inserted by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(19) and, in accordance with the provisions of regulation 4 of the 2020 Regulations, this amendment shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019.

Power to search premises.

70. (1) The Chief Revenue Officer and other States Revenue Officers shall be entitled to visit all stores, depôts and other places used by vendors, stockists, importers and agents of dutiable goods and all other places where such goods may be deposited, in order to assure themselves that no goods, in respect of which duty has not been levied, are deposited therein, or to obtain particulars relative to goods deposited therein which are exempt from duty under the provisions for the relief of duty and the grant of drawback under this Law and the Laws relating to customs and excise:

Provided that in the Island of Sark no such officer shall exercise any of the powers conferred upon him by this subsection save in the presence of a police officer.

(2) Without prejudice to the provisions of subsection (1) of this section or to any other power conferred by this Law or any other enactment relating to customs and excise, if the Bailiff is satisfied by information on oath given by the Chief Revenue Officer that there are reasonable grounds to suspect that any thing liable to forfeiture under the customs or excise Laws is kept or concealed in any building or place, he may grant a search warrant authorizing that officer or any other person named in the warrant to enter and search any building or place so named, and that officer or person shall thereupon have power to enter that building or place at any time, whether by day or night, on any day, and to search for, seize, and detain or

remove any such thing and, so far as is reasonably necessary for the purpose of such entry, search, seizure, detention or removal, to break open any door, window or container and force and remove any other impediment or obstruction:

Provided that entry shall not be made by night except in the company of a police officer.

- (3) In this section, the expression "**the Bailiff**" means –
- (a) in relation to Guernsey, Herm and Jethou, the Bailiff, the Deputy Bailiff, a Lieutenant-Bailiff or the Juge Délégué,
 - (b) in relation to Alderney, the Chairman of the Court of Alderney, and
 - (c) in relation to Sark, the Seneschal.

Power to search vehicles and vessels.

71. (1) Without prejudice to any other power conferred by this Law or any other enactment relating to customs and excise, where there are reasonable grounds to suspect that any vehicle or vessel is or may be carrying any goods which are –

- (a) chargeable with any duty which has not been paid or secured, or
- (b) in the course of being unlawfully removed from or to any place, or
- (c) otherwise liable to forfeiture under the customs or

excise Laws,

any officer or police officer may stop and search that vehicle or vessel.

(2) If when so required by any such officer as aforesaid the person in charge of any such vehicle or vessel refuses to stop or to permit the vehicle or vessel to be searched, he shall be liable on conviction to a fine not exceeding [level 4 on the uniform scale].

NOTE

In section 71, the words and figure in square brackets were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989.

[Power to search persons.]

72. (1) Where there are reasonable grounds to suspect that any person to whom this section applies (referred to in this section as "**the suspect**") is carrying any article –

- (a) which is chargeable with any duty which has not been paid or secured, or
- (b) with respect to the importation or exportation of which any prohibition or restriction is for the time being in force under or by virtue of any enactment,

an officer may exercise the powers conferred by subsection (2) below and, if the suspect is not under arrest, may detain him for so long as may be necessary for the exercise of those powers and (where applicable) the exercise of the rights conferred by subsection (3) below.

- (2) The officer may require the suspect –
 - (a) to permit such a search of any article which he has with him, and
 - (b) subject to subsection (3) below, to submit to such searches of his person whether rub-down, strip or intimate,

as the officer may consider necessary or expedient; but no such requirement may be imposed under paragraph (b) above without the officer informing the suspect of the effect of subsection (3) below.

(3) If the suspect is required to submit to a search of his person, he may require to be taken –

- (a) except in the case of a rub-down search, before a Jurat of the Royal Court or a superior of the officer concerned, and
- (b) in the excepted case, before such a superior,

and the Jurat or superior shall consider the grounds for suspicion and direct accordingly whether the suspect is to submit to the search.

(4) A rub-down or strip search shall not be carried out except by a person of the same sex as the suspect; and an intimate search shall not be carried out except by a suitably qualified person.

(5) This section applies to the following persons, namely –

- (a) any person who is on board or has landed from any ship or aircraft,
 - (b) any person entering or about to leave the Island,
 - (c) any person within the limits of a port,
 - (d) any person at a customs airport,
 - (e) any person in, entering or leaving any transit shed or inland clearance depôt which is not in a port,
 - (f) any person within the area of an approved place.
- (6) In this section –

"intimate search" means any search which involves a physical examination (that is, an examination which is more than simply a visual examination) of a person's body orifices,

"Jurat of the Royal Court" means –

- (a) in relation to Guernsey, Herm and Jethou, a Jurat of the Royal Court of Guernsey,
- (b) in relation to Alderney, a Jurat of the Court of Alderney, and
- (c) in relation to Sark, the Prévôt,

"rub-down search" means any search which is neither an intimate

search nor a strip search,

"strip search" means any search which is not an intimate search but which involves the removal of an article of clothing which –

- (a) is being worn (wholly or partly) on the trunk, and
- (b) is being so worn either next to the skin or next to an article of underwear,

"suitably qualified person" means a registered medical practitioner or a registered nurse.

(7) The provisions of this section are in addition to, and not in derogation from, any power of search upon lawful arrest arising otherwise than under those provisions.]

NOTE

Section 72 was substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 8(3), with effect from 30th September, 1991.

Power to pay rewards.

73. Where it appears to [the Committee] that any service rendered to it by any person in relation to any assigned matter merits reward, [the Committee] may, at its discretion, pay rewards in respect of such service.

NOTE

In section 73, the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer

of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

[Approvals and authorisations.

73A. (1) This section applies in relation to approvals granted to any person under an Ordinance, regulations or an order made under this Law (in this section, "**secondary legislation**"), unless the secondary legislation in question make alternative provision.

(2) In this section, references to an approval include an authorisation.

(3) Without prejudice to the generality of subsection (1), secondary legislation may –

- (a) require an application for approval to be made in a specified form and to contain specified information,
- (b) specify cases in which an application for approval may not be made,
- (c) disapply or simplify specified requirements in relation to things required or authorised to be done by authorised persons (in relation to which see subsection (4)),
- (d) require the Chief Revenue Officer to consider, within a specified period, whether or not an application, or purported application, for approval is, as a result of provision made under paragraph (a) or (b), one that falls to be determined,

- (e) confer on an applicant a right of appeal,
- (f) require the Chief Revenue Officer to notify a person making a purported application for approval that, as a result of provision made under paragraph (a) or (b), the purported application does not fall to be determined,
- (g) make further provision about the notification,
- (h) make provision about the circumstances in which an approval granted by the Chief Revenue Officer shall be treated as if it had never been granted, and
- (i) make provision about the amendment, suspension or revocation of approvals.

(4) By way of example and without prejudice to the generality of the foregoing, secondary legislation may –

- (a) specify the criteria to be applied in determining whether or not any person should be an authorised person,
- (b) specify those criteria by reference to professional standards of competence or by reference to any other relevant matter,
- (c) make provision for a person's status as an authorised person to be subject to compliance with conditions specified in the regulations or in the authorisation, and

- (d) establish different classes of authorised person.]

NOTES

Section 73A was inserted by the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018, section 11(1), Schedule 1, paragraph 1(16), with effect from 29th March, 2019, subject to the transitional and saving provisions in section 11(3) of and Schedule 3 to the 2018 Law.

The following Regulations have been made under section 73A:

Customs and Excise (Special Customs Procedures) (Bailiwick of Guernsey) Regulations, 2020;
Customs (Temporary Admission Procedures) (Bailiwick of Guernsey) Regulations, 2020.

Agent to produce authority.

74. (1) If any person requests an officer or a person appointed by [the Committee] or the Chief Revenue Officer to transact any business relating to an assigned matter with him on behalf of another person, the officer or person appointed as aforesaid may refuse to transact that business with him unless written authority from that other person is produced in such form as [the Committee] or the Chief Revenue Officer may direct.

(2) Subject to the provisions of subsection (1) of this section, anything required by this Law or by any other enactment relating to customs and excise to be done by the importer or exporter of any goods may, except where [the Committee] or the Chief Revenue Officer otherwise requires, be done on his behalf by an agent.

NOTE

In section 74, the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with

effect from 1st May, 2016.

Untrue declarations, etc.

75. (1) If any person knowingly or recklessly –
- (a) makes or signs, or causes to be made or signed, or delivers or causes to be delivered to [the Committee] or an officer, any declaration, notice, certificate or other document whatsoever, or
 - (b) makes any statement in answer to any question put to him by an officer which he is required by or under any enactment to answer,

being a document or statement produced or made for any purpose of any assigned matter which is untrue in any material particular, then, without prejudice to the provisions of subsection (2) of this section, he [shall be liable –

- (i) on summary conviction, to a fine not exceeding twice level 5 on the uniform scale, or to imprisonment for a term not exceeding three months, or to both,
- (ii) on conviction on indictment, to a fine or to imprisonment for a term not exceeding two years or to both],

and any goods in relation to which the document or statement was made shall be liable to forfeiture.

- (2) Where by reason of any such document or statement as

aforesaid the full amount of any duty payable is not paid or any overpayment is made in respect of any drawback, allowance, rebate or repayment of duty, the amount of the duty unpaid or of the overpayment shall be recoverable as a civil debt due to the States.

NOTES

In section 75,

the words in the first pair of square brackets in subsection (1) were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016;

the words and figure in the second pair of square brackets in subsection (1) were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 8(4), with effect from 30th September, 1991.

In accordance with the provisions of the Customs (Rules of Origin: Claim Verification and Determination, and Record Keeping) Regulations, 2024, regulation 4(2), with effect from 6th August, 2024, the provisions of this section are applied in respect of the documents or statements referred to therein.

Counterfeiting documents, etc.

76. If any person –

- (a) counterfeits or falsifies any document which is required by or under any enactment relating to an assigned matter or which is used in the transaction of any business relating to an assigned matter, or
- (b) knowingly accepts, receives or uses any such document so counterfeited or falsified, or
- (c) alters any such document after it is officially issued, or

- (d) counterfeits any seal, signature, initials or other mark of, or used by, any officer for the verification of such a document or for the security of goods or for any other purpose relating to an assigned matter,

he [shall be liable –

- (i) on summary conviction, to a fine not exceeding twice level 5 on the uniform scale or three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding three months, or to both,
- (ii) on conviction on indictment, to a fine or to imprisonment for a term not exceeding two years or to both.]

NOTE

In section 76, the words and figure in square brackets were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 8(5), with effect from 30th September, 1991.

Fraudulent evasion of duty, etc.

77. [(1)] Without prejudice to any other provision of this Law, if any person –

- (a) knowingly and with intent to defraud the States of any duty payable thereon or to evade any prohibition or restriction for the time being in force under or by virtue

of any enactment with respect thereto, acquires possession of, or is in any way concerned in carrying, removing, depositing, harbouring, keeping or concealing or in any manner dealing with any goods which have been unlawfully removed from an approved warehouse or a customs warehouse, or which are chargeable with a duty which has not been paid, or with respect to the importation or exportation of which any prohibition or restriction is for the time being in force as aforesaid, or

- (b) is, in relation to any goods, in any way knowingly concerned in any fraudulent evasion or attempt at evasion of any duty chargeable thereon or of any such prohibition or restriction as aforesaid or of any provision of this Law or of any other enactment relating to customs and excise applicable to those goods,

he may be detained and, save where, in the case of an offence in connection with a prohibition or restriction, a penalty is expressly provided for that offence by the enactment imposing the prohibition or restriction, shall be liable on conviction to a fine not exceeding three times the value of the goods or [level 4 on the uniform scale], whichever is the greater, or to imprisonment for a term not exceeding two years, or to both such fine and such imprisonment.

[(2) In the case of an offence under subsection (1) hereof in connection with a prohibition or restriction on importation or exportation having effect by virtue of section 2 of the Misuse of Drugs (Bailiwick of Guernsey) Law, 1974, that subsection shall have effect subject to the modifications specified in the Third Schedule to this Law.]

[(3) In the case of an offence under subsection (1) committed in connection with the prohibitions contained in sections 18 and 19 of the Forgery and Counterfeiting (Bailiwick of Guernsey) Law, 2006, the penalty on conviction on indictment is imprisonment for a term not exceeding 10 years, or a fine, or both.]

NOTE

In section 77,

subsection (1) was renumbered, and subsection (2) was inserted, by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 8(7), with effect from 30th September, 1991;

the words and figure in square brackets in subsection (1) were substituted by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989;

subsection (3) was inserted by the Forgery and Counterfeiting (Bailiwick of Guernsey) Law, 2006, section 21(3), with effect from 28th April, 2010.

In its application to an offence committed in connection with a prohibition or restriction on exportation in Part I of the Export Control (Military, Security, and Related Matters) (Bailiwick of Guernsey) Order, 2010, Council Regulation (EC) No 428/2009 (the dual-use Regulation) or Council Regulation (EC) No 1236/2005 (the torture Regulation), subsection (1) of this section is modified in accordance with the provisions of the Export Control (Military, Security, and Related Matters) (Bailiwick of Guernsey) Order, 2010, article 39(b), with effect from 1st May, 2010.

In its application to—

- (a) the investigation of offences conducted by customs officers which relate to assigned matters,*
- (b) investigations into any offences conducted by customs officers and carried out jointly with police officers, or*
- (c) persons detained by customs officers,*

section 77 is modified in accordance with the provisions of the Police Powers and Criminal Evidence (Bailiwick of Guernsey) Law, 2003, section 89, Schedule 5, paragraph 8, with effect from 5th April, 2004.

The following cases have referred to section 77:

Law Officers of the Crown v. Blondel and Butcher (1994) 17.GLJ.60;
Law Officers of the Crown v. Landrygan (2000) 29.GLJ.78;
Blondel v. Law Officers of the Crown [2002] GLR 2;
Richards and Five Others v. Law Officers of the Crown (2002) (Unreported, Court of Appeal, 18th April) (Guernsey Judgment No. 1/2002);
Law Officers of the Crown v. Ingram 2005–06 GLR 194;
R.E. O'Dette and F.D. O'Dette v. Law Officers of the Crown 2007-08 GLR 16.

Attempts.

77A. (1) Any person who attempts to commit an offence punishable under section 23(1), 30(2) or 77(1) of this Law in connection with a prohibition on importation or exportation (as the case may be) having effect by virtue of section 2 of the Misuse of Drugs (Bailiwick of Guernsey) Law, 1974 shall be guilty of an offence and shall be liable on conviction to such fine or such term of imprisonment or to both such fine and such imprisonment as the Court may deem just:

Provided that the Court may not impose any punishment exceeding that which the court might have imposed if the offence had been completed.

(2) If, on the trial of any person charged with any offence punishable under section 23(1), 30(2) or 77(1) of this Law in connection with a prohibition on importation or exportation (as the case may be) having effect by virtue of section 2 of the Misuse of Drugs (Bailiwick of Guernsey) Law, 1974, it appears to the Court upon the evidence that the person so charged did not complete the offence charged but that he was guilty only of an attempt to commit the same, such person shall not by reason thereof be entitled to be acquitted, and the Court may find that person not guilty of the offence charged but guilty of the attempt to commit the same and thereupon he shall be liable to be punished accordingly.]

NOTE

Section 77A was inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 8(8), with effect from 30th September, 1991.

General provisions as to offences and penalties.

78. (1) Where by any provision of any enactment relating to an assigned matter a punishment is prescribed for any offence thereunder or for any contravention of or failure to comply with any order, direction, condition or requirement made, given or imposed thereunder, and any person is convicted in the same proceedings of more than one such offence, contravention or failure, that person shall be liable to that punishment for each such offence, contravention or failure of which he is so convicted.

(2) Where a penalty for any offence under any enactment relating to an assigned matter is required to be fixed by reference to the value of any goods, that value shall be taken as the price which those goods might reasonably be expected to have fetched, after payment of any duty or tax chargeable thereon, if they had been sold in the open market at or about the date of the commission of the offence for which the penalty is imposed.

(3) Where an offence under any enactment relating to an assigned matter which has been committed by a body corporate is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of, any director, manager, secretary or other similar officer of the body corporate or any person purporting to act in any such capacity, he as well as the body corporate shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

(4) Where in any proceedings for an offence under the customs Laws any question arises as to the duty or the rate thereof chargeable on any imported goods, and it is not possible to ascertain the relevant time specified in section twenty

of this Law, that duty or rate shall be determined as if the goods had been imported at the time when the proceedings were commenced.

Records to be kept.

78A. (1) A person who is subject to a customs obligation, or who carries out an act in pursuance of a customs obligation, must keep and preserve such records, in such form, and for such period, as specified in a notice published by the Chief Officer of Customs and Excise.

(2) The Chief Officer of Customs and Excise must publish a notice specifying –

(a) the records to be kept and preserved under subsection (1),

(b) the form in which they are to be kept, and

(c) the period for which they must be kept and preserved.

(3) A notice published under subsection (2) may make different provisions for different cases.

(4) A person who fails to comply with subsection (1) shall be liable to such financial penalty as may be imposed by the Committee under the Customs and Excise (Discretionary Financial Penalties) (Bailiwick of Guernsey) Ordinance, 2019.]

NOTE

Section 78A was inserted by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(20) and, in accordance with the provisions of regulation 4 of the 2020 Regulations, this

amendment shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019.

Orders and regulations.

79. (1) Regulations and orders under this Law –

- (a) may be amended or repealed by subsequent regulations hereunder, and
- (b) may contain such consequential, incidental, supplemental and transitional provision as may appear to the Committee or the Policy & Resources Committee (as the case may be) to be necessary or expedient,

and regulations under this Law shall be laid before a meeting of the States as soon as possible and shall, if at that or the next meeting the States resolve to annul them, cease to have effect, but without prejudice to anything done under them or to the making of a new order or regulations (as the case may be).

(2) Any power conferred by this Law to make regulations or orders may be exercised –

- (a) in relation to all cases to which the power extends, or in relation to all those cases subject to specified exceptions, or in relation to any specified cases or classes of cases,
- (b) so as to make, as respects the cases in relation to which it is exercised –

- (i) the full provision to which the power extends, or any lesser provision (whether by way of exception or otherwise),
- (ii) the same provision for all cases, or different provision for different cases or classes of cases, or different provision for the same case or class of case for different purposes,
- (iii) any such provision either unconditionally or subject to any conditions specified in the regulations or order.]

NOTES

Section 79 was substituted by the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018, section 11(1), Schedule 1, paragraph 1(17), with effect from 29th March, 2019, subject to the transitional and saving provisions in section 11(3) of and Schedule 3 to the 2018 Law.¹⁹

The following Regulations have been made under section 79:

Customs and Excise (Approved Ports and Customs Declarations) (Bailiwick of Guernsey) (Amendment) Regulations, 2019;

Customs and Excise (Approved Ports and Customs Declarations) (Revocation) Regulations, 2020;

Customs and Excise (Customs Export Declarations) Regulations, 2020;

Customs and Excise (Import) (Customs Declarations) (Amendment) Regulations, 2020;

Customs and Excise (Customs Export Declarations) (Amendment) Regulations, 2021;

Customs and Excise (Safety and Security) (Bailiwick of Guernsey) (Amendment) (No. 2) Regulations, 2021;

Customs and Excise (Safety and Security) (Bailiwick of Guernsey) (Amendment) (No. 3) Regulations, 2021;

Customs and Excise (Inbound Passenger Information Reports) (Bailiwick of Guernsey) Regulations, 2022;

Customs and Excise (Safety and Security) (Bailiwick of Guernsey) (Amendment) Regulations, 2023;

Customs (Rules of Origin: Claim Verification and Determination, and Record Keeping) Regulations, 2024;

Customs and Excise (Safety and Security) (Bailiwick of Guernsey) (Amendment) Regulations, 2024.

The following Orders have been made under section 79:

Customs and Excise (Relief for Hand Sanitiser) (Guernsey and Alderney) (Revocation) Order, 2021;

Customs and Excise (Dyed Fuel) (Relief and Drawback) (Guernsey and Alderney) (Amendment) Order, 2024;

Customs and Excise (Relief for Biodiesel) (Revocation) (Guernsey and Alderney) Order, 2024;

Customs and Excise (Relief for HVO) (Revocation) (Guernsey) Order, 2024;

Approved Warehouses (Bailiwick of Guernsey) (Amendment) Order, 2025.

Amendments to Import and Export (Control) (Guernsey) Law, 1946.

80. The Import and Export (Control) (Guernsey) Law, 1946^e, is hereby amended as set out in the Second Schedule to this Law.

Citation and commencement.

81. (1) This Law may be cited as the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972.

(2) This Law shall come into force on the first day of January, nineteen hundred and seventy-three.

^e Ordres en Conseil Vol. XII, p. 332.

FIRST SCHEDULE Sections 56 and 59
PROVISIONS RELATING TO FORFEITURE

Notice of seizure

1. [The Committee] shall give notice of the seizure of any thing as liable to forfeiture and of the grounds therefor to any person who to its knowledge was at the time of seizure the owner or one of the owners thereof:

Provided that notice shall not be required to be given under this paragraph if the seizure was made in the presence of –

- (a) the person whose offence or suspected offence occasioned the seizure, or
- (b) the owner or any of the owners of the thing seized or any servant or agent of his, or
- (c) in the case of any thing seized in any ship or aircraft, the master or commander.

2. Notice under paragraph 1 of this Schedule shall be given in writing and shall be deemed to have been duly served on the person concerned –

- (a) if delivered to him personally, or
- (b) if addressed to him and left or forwarded by post to him at his usual or last known place of abode or business or, in the case of a body corporate, at its registered or principal office, or

Consolidated text

- (c) where he has no address within the Island, or his address is unknown, by publication of notice of the seizure in La Gazette Officielle.

Notice of claim

3. Any person claiming that any thing seized as liable to forfeiture is not so liable shall, within one month of the date of the notice of seizure or, where no such notice has been served on him, within one month of the date of the seizure, give notice of his claim in writing to [the Committee].

4. Any notice under paragraph 3 of this Schedule shall specify the name and address of the claimant, and, in the case of a claimant who is outside the Island, shall specify the name and address of an advocate in the Island who is authorised to accept service of process and to act on behalf of the claimants, and service of process upon an advocate so specified shall be deemed to be a proper service upon the claimant.

Condemnation

5. If on the expiration of the relevant period aforesaid for the giving of notice of claim in respect of any thing no such notice has been given to [the Committee], or if, in the case of any such notice given, any requirement of paragraph 4 of this Schedule is not complied with, the thing in question shall be deemed to have been duly condemned as forfeited.

6. Where notice of claim in respect of any thing is duly given in accordance with the foregoing provisions of this Schedule, [the Committee] shall take proceedings for the condemnation of that thing by the Court, and if the Court finds that the thing was at the time of seizure liable to forfeiture the Court [shall] condemn it as forfeited.

7. Where any thing is in accordance with either paragraph 5 or 6 of this Schedule condemned or deemed to have been condemned as forfeited, then, without prejudice to any delivery up or sale of the thing by [the Committee] under paragraph 15 of this Schedule, the forfeiture shall have effect as from the date when the liability to forfeiture arose.

Proceedings for condemnation by Court

8. Proceedings for condemnation shall be civil proceedings and shall be instituted, by way of summons, in the case of any thing seized as liable to forfeiture –

- (a) in the Island of Guernsey, in the Royal Court sitting as an Ordinary Court,
- (b) in the Island of Alderney, in the Court of Alderney, or
- (c) in the Island of Sark, in the Court of the Seneschal.

9. (1) In any proceedings for condemnation, the claimant or his advocate shall make oath that the thing seized was, or was to the best of his knowledge and belief, the property of the claimant at the time of the seizure.

(2) In any such proceedings the claimant shall give such security for the costs of the proceedings as may be determined by the Court.

(3) If any requirement of this paragraph is not complied with, the Court may give judgement for [the Committee].

10. In any proceedings for condemnation, either party may appeal against the decision of the Court.

Consolidated text

11. Where an appeal has been made against the decision of the Court in any proceedings for the condemnation of any thing, that thing shall, pending the final determination of the matter, be left with [the Committee] or the Chief Revenue Officer as the case may be.

Provisions as to proof

12. In any proceedings arising out of the seizure of any thing, the fact, form and manner of the seizure shall be taken to have been as set forth in the summons without any further evidence thereof, unless the contrary is proved.

13. In any proceedings, the condemnation by a Court of any thing as forfeited may be proved by the production of the Act of Court relating thereto.

Special provisions as to certain claimants

14. For the purposes of any claim to, or proceedings for the condemnation of, any thing, where that thing is at the time of seizure the property of a body corporate, of two or more partners or of any number of persons exceeding five, the oath required by this Schedule to be taken and any other thing required by this Schedule or by any rules of the Court to be done by, or by any person authorised by, the claimant or owner may be taken or done by, or by any other person authorised by, the following persons respectively, that is to say –

- (a) where the owner is a body corporate, the secretary or some duly authorised officer of that body,
- (b) where the owners are in partnership, any one of those owners,

- (c) where the owners are any number of persons exceeding five not being in partnership, any two of those persons on behalf of themselves and their co-owners.

Power to deal with seizures before condemnation etc.

15. [(1)] Where any thing has been seized as liable to forfeiture [the Committee] may at any time if it thinks fit and notwithstanding that the thing has not yet been condemned, or is not yet deemed to have been condemned, as forfeited[...] –

- (a) deliver it up to any claimant upon his paying to [the Committee] such sum as it thinks proper, being a sum not exceeding that which in its opinion represents the value of the thing, including any duty chargeable thereon which has not been paid, or
- (b) if the thing seized is a living creature or is in the opinion of [the Committee] of a perishable nature, sell or destroy it.

[(2)] The Committee must not exercise a power in subparagraph (1) without the approval of Her Majesty's Procureur or Comptroller.

(3) Her Majesty's Procureur or Comptroller may approve the exercise of a power for the purposes of subparagraph (2) –

- (a) generally by reference to a class or description of things, or specifically in relation to any particular thing,
- (b) before, while or after the thing is seized, and

(c) subject to any condition or limit specified by Her Majesty's Procureur or Comptroller.

(4) Her Majesty's Procureur or Comptroller may arrange for an officer of Customs and Excise to perform the functions of Her Majesty's Procureur or Comptroller under subparagraphs (2) and (3).

(5) An arrangement made under subparagraph (4) has effect as if it were an arrangement made in accordance with section 4(1)(b) of the Public Functions (Transfer and Performance) (Bailiwick of Guernsey) Law, 1991 for those functions to be performed by the delegate in the name of Her Majesty's Procureur or Comptroller; and section 4(2), (3) and (5)(a) of that Law applies in relation to that arrangement accordingly.

(6) For the avoidance of doubt, if the Committee has arranged for an officer of Customs and Excise to exercise the Committee's power in subparagraph (1), and Her Majesty's Procureur or Comptroller has arranged under subparagraph (4) for the officer to perform the functions of Her Majesty's Procureur or Comptroller, that officer must not rely on an approval given by himself or herself in order to exercise the Committee's power in respect of any thing.]

16. (1) If, where any thing is delivered up, sold or destroyed as aforesaid, it is held in proceedings taken under this Schedule that the thing was not liable to forfeiture at the time of its seizure, [the Committee] shall on demand by the claimant tender to him –

- (a) an amount equal to any sum paid by him under subparagraph (a) of paragraph 15 of this Schedule, or
- (b) where [the Committee] has sold the thing, an amount equal to the proceeds of sale, or

- (c) where [the Committee] has destroyed the thing, an amount equal to the market value of the thing at the time of its seizure:

Provided that where the said amount includes any sum on account of any duty chargeable on the thing which had not been paid before its seizure [the Committee] may deduct so much of that amount as represents that duty.

(2) If the claimant accepts any amount tendered to him under sub-paragraph (1) of this paragraph, he shall not be entitled to maintain any action on account of the seizure, detention, sale or destruction of the thing.

(3) For the purposes of head (c) of sub-paragraph (1) of this paragraph, the market value of any thing at the time of its seizure shall be taken to be such amount as [the Committee] and the claimant may agree or, in default of agreement, as may be determined by a referee appointed by the Royal Court, not being a person who holds any paid office or other place of profit under the States, whose decision shall be final and conclusive; and the procedure on any reference to a referee shall be such as may be determined by the referee.

NOTES

In the First Schedule,

the words "T/the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016;

the word in the second pair of square brackets in paragraph 6 was substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 10(1), with effect from 30th September, 1991;

first, paragraph 15 was renumbered as "paragraph 15(1)", second,

the words omitted in the second pair of square brackets in paragraph 15(1) as so renumbered were repealed, third, paragraph 15(2), paragraph 15(3), paragraph 15(4), paragraph 15(5) and paragraph 15(6) were inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2022, respectively section 2, section 3 and section 4, with effect from 25th July, 2022.²⁰

In its application to goods contained in postal packets to which section 37 of the Post Office (Bailiwick of Guernsey) Law, 2001 applies, paragraph 1 of the First Schedule is modified in accordance with the provisions of the Post Office (Postal Packets) Ordinance, 1973, section 3(f), with effect from 1st May, 1973.

In its application to goods contained in postal packets to which section 37 of the Post Office (Bailiwick of Guernsey) Law, 2001 applies, paragraph 9 of the First Schedule is modified in accordance with the provisions of the Post Office (Postal Packets) Ordinance, 1973, section 3(f), with effect from 1st May, 1973.

SECOND SCHEDULE Section 80
AMENDMENTS TO THE IMPORT AND EXPORT (CONTROL) (GUERNSEY)
LAW, 1946

1. In paragraph (1) of Article 3, immediately after the word "goods" where that word secondly occurs, there shall be inserted the words "shall be deemed to be prohibited goods and", and immediately after the word "liable" there shall be inserted the words "in addition to any other penalty under any other enactment".

2. Immediately after paragraph (1) of Article 3 there shall be inserted the following paragraph –

" (1A) If any such order as aforesaid prohibits the exportation of any goods unless consigned to a particular place or person, and such goods so consigned are delivered otherwise than to that place or person, as the case may be, the vessel in which the goods were exported shall be deemed to have been used in the conveyance of prohibited goods." ²¹

3. In paragraph (2) of Article 3, for the words "goods whereof the importation, exportation or shipment as ships' stores, as the case may be, is prohibited and shall be forfeited" are repealed and the words "prohibited goods and be forfeited." are substituted therefor.

4. Immediately after Article 5 there shall be inserted the following Article –

"ARTICLE 5A
Administrative provisions

The provisions of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, shall apply to goods under this Law as if

they were goods subject to a duty of customs." ²²

[THIRD SCHEDULE

Sections 23(1A),

30(3) and 77(2)

CONTROLLED DRUGS: VARIATION OF PUNISHMENTS
FOR CERTAIN OFFENCES UNDER THIS LAW

1. Sections 23(1), 30(2) and 77(1) of this Law shall have effect in a case where the goods in respect of which the offence referred to in those sections was committed were a Class A drug as if for the words from "shall be liable" to the end there were substituted the following words –

"shall be liable –

- (a) on summary conviction, to a fine not exceeding [three times level 5] on the uniform scale or six times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding twelve months, or to both,
- (b) on conviction on indictment, to a fine or to imprisonment for life or to both."

2. Sections 23(1), 30(2) and 77(1) of this Law shall have effect in a case where the goods in respect of which the offence referred to in those sections was committed were a Class B drug as if for the words from "shall be liable" to the end there were substituted the following words –

"shall be liable –

- (a) on summary conviction, to a fine not exceeding [three times level 5] on the uniform scale or six times the value of the goods, whichever is the greater, or to

imprisonment for a term not exceeding twelve months,
or to both,

- (b) on conviction on indictment, to a fine or to imprisonment for a term not exceeding twenty-one years or to both."

3. Sections 23(1), 30(2) and 77(1) of this Law shall have effect in a case where the goods in respect of which the offence referred to in those sections was committed were a Class C drug as if for the words from "shall be liable" to the end there were substituted the following words –

"shall be liable –

- (a) on summary conviction, to a fine not exceeding level 5 on the uniform scale or six times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding six months, or to both,
- (b) on conviction on indictment, to a fine or to imprisonment for a term not exceeding [14 years] or to both."

4. In this schedule the expressions "**Class A drug**", "**Class B drug**", and "**Class C drug**" have the meanings respectively assigned to them in the Misuse of Drugs (Bailiwick of Guernsey) Law, 1974, as amended.]

NOTES

The Third Schedule was inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 11, with effect from 30th September, 1991.

Consolidated text

In the Third Schedule, the words and figures in, first, the square brackets in paragraph 1 and paragraph 2 and, second, the square brackets in paragraph 3 were substituted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2011, respectively section 2 and section 3, with effect from 5th November, 2012, subject to the transitional and savings provisions in section 5 of the 2011 Law.

[FOURTH SCHEDULE
GOODS LIABLE TO EXCISE DUTY;
& RATES OF EXCISE DUTY

Section 23A

In this Schedule –

"approved trader" means any person authorised by the Chief Officer of Customs and Excise in writing to supply gas oil, or petrol for the purpose of marine navigation,]

"beer" means beer of any description, and any liquor sold as beer, of a strength exceeding 1.2 per cent volume obtained from the fermentation of worts prepared from cereals and any mixture of beer with a non-alcoholic drink,

[**"biodiesel"** means diesel quality liquid fuel –

- (a) that is produced from biomass or waste cooking oil,
- (b) the ester content of which is not less than 96.5% by weight, and
- (c) the sulphur content of which does not exceed 0.005% by weight or is nil, but

excludes any substance that is gaseous at a temperature of 15 degrees Celsius and under a pressure of 1013.25 millibars,]

[**"biomass"** means vegetable and animal substances constituting the biodegradable fraction of –

- (a) products, wastes and residues from agriculture, forestry and related activities, or
- (b) industrial and municipal waste, and]

"cider" means any cider or perry, and any liquor sold as cider or perry, of a strength exceeding 1.2 per cent volume obtained from the fermentation of apple or pear juice,

[**"diesel quality"** means capable of being used for the same purposes as heavy oil,]

[**"dyed oil"** means hydrocarbon oil that is dyed, marked or coloured, in accordance with the provisions of any Order made by [the Committee],

"gas oil" means heavy oil –

- (a) of which not more than 50% by volume distils at a temperature not exceeding 240°C, and
- (b) of which more than 50% by volume distils at a temperature not exceeding 340°C"

and for the avoidance of any doubt, includes diesel,

"heavy oil" means hydrocarbon oil, other than petrol,]

"hydrocarbon oil" includes alcohol of any type used or to be used as a fuel and petroleum oil, coal tar and oil produced from coal, shale, peat or any other bituminous substance, and all liquid hydrocarbons, except such hydrocarbons or bituminous or asphaltic substances as are –

- (a) solid or semi-solid at a temperature of 15 degrees Celsius, or
- (b) gaseous at a temperature of 15 degrees Celsius and under a pressure of 1013.25 millibars,

["**HVO**" or hydrotreated vegetable oil, means gas oil that is paraffinic diesel fuel synthetically derived from the hydrotreatment of all or any of the following –

- (a) vegetable oils,
- (b) non-food grade vegetable oil fractions,
- (c) renewable feedstocks, or
- (d) any waste feedstocks,]

"independent small brewery" means a brewery, wherever located, in respect of which the Chief Officer of Customs and Excise is satisfied that –

- (a) it does not produce more than [5,000] hectolitres of beer per year,
- (b) it is legally and economically independent of any other brewery, [and]
- (c) it uses only premises situated physically apart from any other brewery, [...]

(d) ...

provided that where two or more breweries co-operate and their combined annual production of beer does not exceed [5,000] hectolitres, those breweries may be treated as a single independent small brewery,

[**"independent small cider-maker"** means a cider-maker, wherever located, in respect of which the Chief Officer of Customs and Excise is satisfied that –

(a) it does not produce more than [5,000] hectolitres of cider per year,

(b) it is legally and economically independent of any other cider-maker, [and]

(c) it uses only premises situated physically apart from any other cider-maker, [...]

(d) ...

provided that where two or more cider-makers co-operate and their combined annual production of cider does not exceed [5,000] hectolitres, those cider-makers may be treated as a single independent small cider-maker,]

[**"independent small distiller of spirits"** means a distiller of spirits, wherever located, in respect of which the Chief Officer of Customs and Excise is satisfied that –

(a) it does not manufacture or produce more than 20,000 litres of pure alcohol per year,

- (b) it is legally and economically independent of any other distiller of spirits, [and]
- (c) it uses premises physically separate from those of any other distiller of spirits, [...]
- (d) ...

provided that where two or more distillers co-operate and their combined annual production of spirits does not exceed 20,000 litres of pure alcohol, those distillers may be treated as a single independent small distiller of spirits, and for these purposes a "**distiller of spirits**" means a person who manufactures spirits by the distillation of a fermented liquor or a person who produces spirits by the redistillation of a distilled spirit,]

"liquor" means any liquid containing potable alcohol,

"made-wine" means any liquor of a strength exceeding 1.2 per cent volume produced by the fermentation of any substance except –

- (a) beer,
- (b) wine,
- (c) cider, or
- (d) spirit,

["petrol" means a hydrocarbon oil,

- (a) of which not less than 90% by volume distils at a temperature not exceeding 210°C, or
- (b) which gives off an inflammable vapour at a temperature of less than 23°C when tested in a manner approved by the Chief Officer of Customs and Excise,]

"spirits" means potable spirits of a strength exceeding 1.2 per cent volume,

"tobacco" includes any product of the tobacco plant or any substance used as a substitute for tobacco but not including herbal smoking products,

"wine" means any liquor of a strength exceeding 1.2 per cent volume obtained from the fermentation of fresh grapes or the must of fresh grapes, or any substance, whether or not it is fortified with spirits or flavoured with aromatic extracts,

"wines" means wine and made-wine.

GOODS LIABLE TO EXCISE DUTY;
& RATES OF EXCISE DUTY

[1. Tobacco and tobacco products –

(a)	Cigarettes	£660.00 per kilo
(b)	Cigars	£660.00 per kilo

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(c)	Hand rolling tobacco	£640.82 per kilo
(d)	Other manufactured tobacco	£555.75 per kilo
(e)	Tobacco leaf – unstemmed	£619.95 per kilo
(f)	Tobacco leaf – stemmed	£623.13 per kilo

]

[2. Petrol and gas oil –

(a)	Petrol other than any fuel used for the purpose of air navigation (and subject to b.)	90.5p per litre
(b)	Petrol used for the purpose of marine navigation	61.4p per litre where supplied by an approved trader except where supplied to an approved trader

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		in which case 90.5p per litre ^{ea}
(c)	Gas oil which does not fall within the definition of HVO	90.5p per litre
(d)	Gas oil which falls within the definition of HVO	60.5p per litre

3. Other fuels –

	Biodiesel	60.5p per litre
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^{ea} The circumstances in which the different rates may apply shall be specified by the Committee by Order.

	<p>For the purposes of calculating the excise duty applicable to any biodiesel –</p> <p>(a) any computation of the volume of biodiesel shall be made in litres as at 15 degrees Celsius, and</p> <p>(b) where any colouring matter or substance commonly added for the purpose of improving or modifying the quality or characteristics of biodiesel as a fuel is added to biodiesel prior to its delivery, then the volume of that biodiesel shall be determined by reference to the total volume including such additives.</p>
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4. Beer –

(a)	Beer brewed by an independent small brewery exceeding 1.2 per cent volume but not exceeding 2.8 per cent volume	27p per litre
(b)	Beer, other than beer brewed by an independent small brewery, exceeding 1.2 per cent volume but not exceeding 2.8 per cent volume	67p per litre
(c)	Beer brewed by an independent small brewery exceeding 2.8 per cent volume but not exceeding 4.9 per cent volume	43p per litre

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(d)	Beer, other than beer brewed by an independent small brewery, exceeding 2.8 per cent volume but not exceeding 4.9 per cent volume	£1.08 per litre
(e)	Beer brewed by an independent small brewery exceeding 4.9 per cent volume but not exceeding 7.5 per cent volume	54p per litre
(f)	Beer, other than beer brewed by an independent small brewery, exceeding 4.9 per cent volume but not exceeding 7.5 per cent volume	£1.35p per litre
(g)	Beer exceeding 7.5 per cent volume	£1.56 per litre

5. Spirits –

Spirits produced by an independent small distiller	£24.40 per litre of alcohol contained in the liquor, calculated in accordance with section 23D
Spirits, other than produced by an independent	£48.80 per litre of

	small distiller	alcohol contained in the liquor, calculated in accordance with section 23D
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6. Cider –

(a)	Cider produced by an independent small cider-maker exceeding 1.2 per cent volume but not exceeding 2.8 per cent volume	27p per litre
(b)	Cider, other than cider produced by an independent small cider-maker, exceeding 1.2 per cent volume but not exceeding 2.8 per cent volume	67p per litre
(c)	Cider produced by an independent small cider-maker exceeding 2.8 per cent volume but not exceeding 4.9 per cent volume	43p per litre
(d)	Cider, other than cider produced by an independent small cider-maker, exceeding 2.8 per cent volume but not exceeding 4.9 per cent volume	£1.08 per litre

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(e)	Cider produced by an independent small cider-maker exceeding 4.9 per cent volume but not exceeding 7.5 per cent volume	54p per litre
(f)	Cider, other than cider produced by an independent small cider-maker, exceeding 4.9 per cent volume but not exceeding 7.5 per cent volume	£1.35 per litre
(g)	Cider exceeding 7.5 per cent volume	£1.56 per litre

7. Wines –

(a)	Light wines not exceeding 5.5 per cent volume	85p per litre
(b)	Light wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume (including sparkling wines)	£3.44 per litre
(c)	Other wines	£5.50 per litre

]

]

NOTES

The Fourth Schedule was inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003, section 6, First Schedule, with effect from 1st October, 2004.

In the Fourth Schedule,

the definitions of the expressions, first, "approved trader", second, "dyed oil", "gas oil" and "heavy oil" and, third, "petrol" were inserted by the Customs and Excise (General Provisions) (Amendment) Ordinance, 2007, section 1, respectively paragraph (a), paragraph (b) and paragraph (c), with effect from 1st January, 2008;

the definitions of the expressions "biodiesel", "biomass" and "diesel quality" were inserted by the Excise Duties (Budget) Ordinance, 2015, section 2, with effect from 29th October, 2015;

the words "the Committee" in square brackets, wherever occurring, were substituted by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016;

first, the definition of the expression "HVO" was inserted, second, the figures "5,000" in square brackets, wherever occurring in the definition of the expression "independent small brewery", were substituted, third, the figures "5,000" in square brackets, wherever occurring within the definition of the expression "independent small cider-maker", were substituted and, fourth, the definition of the expression "independent small distiller of spirits" was inserted by the Excise Duties (Budget) Ordinance, 2024, section 1, respectively paragraph (a), paragraph (b), paragraph (c) and paragraph (d), with effect from 1st January, 2025;

first, the word in square brackets at the end of paragraph (b) of the definition of the expression "independent small brewery" was inserted, second, paragraph (d) and, third, the word omitted in paragraph (c) of that definition were repealed, fourth, the word in square brackets at the end of paragraph (b) of the definition of the expression "independent small cider-maker" was inserted, fifth, paragraph (d) and, sixth, the word omitted in paragraph (c) of that definition were repealed, seventh, the word in square brackets at the end of paragraph (b) of the definition of the expression "independent small distiller of spirits" was inserted, eighth, paragraph (d) and, ninth, the word omitted in paragraph (c) of that definition were repealed by the Excise Duties (Amendment) Ordinance, 2025, respectively section 1(a)(i), section 1(a)(iii), section 1(a)(ii), section 1(b)(i), section 1(b)(iii), section 1(b)(ii), section 1(c)(i), section 1(c)(iii) and section 1(c)(ii), with effect from 11th March, 2025;

the definition of the expression "independent small cider-maker" was

inserted by the Excise Duties (Budget) Ordinance, 2007, section 2, with effect from 28th November, 2007;

in the tables under the heading "Goods Liable to Excise Duty; & Rates Of Excise Duty", paragraph 1 was substituted by the Excise Duties (Budget) Ordinance, 2025, section 1, with effect from 1st January, 2026;²³

in the tables under the heading "Goods Liable to Excise Duty; & Rates Of Excise Duty", paragraphs 2 to 7 were substituted by the Excise Duties (Budget) Ordinance, 2025, section 2, with effect from 1st January, 2026.²⁴

REVIEW AND APPEAL OF DECISIONS

Decisions to which this Schedule applies.

1. (1) This Schedule applies to the decisions set out in subparagraphs (2) and (3).

(2) The decisions set out in this subparagraph are decisions of the Chief Revenue Officer under –

- (a) Part II (except sections 7 to 9),
- (b) Part III,
- (c) Part IV, and
- (d) Part VII,

as to whether to –

- (i) give permission,
- (ii) impose a requirement,
- (iii) impose or apply a condition, limitation, restriction or prohibition, or
- (iv) make a direction,

in respect of matters set out in those provisions, including decisions of the Chief Revenue Officer under regulations, Orders and directions made under those provisions, but for the avoidance of doubt do not include decisions to put questions or to demand the production of documents or information.

(3) The decisions set out in this subparagraph are decisions of the Committee under section 44(1) as to whether to allow the delivery of goods.

Requirement for review of relevant decision.

2. (1) Any person who is –
- (a) a person whose liability to pay any relevant duty or penalty is determined by, results from, or is or will be affected by, any decision to which this Schedule applies,
 - (b) a person in relation to whom, or on whose application, such a decision has been made, or
 - (c) a person on or to whom the permission, requirement, direction, condition, limitation, restriction or prohibition to which such a decision relates is to be imposed or applied,

may by notice in writing to the Committee require it to review that decision.

(2) The Committee shall not be required under this Schedule to review any decision unless the notice requiring the review is given before the end of the period of 21 days beginning with the day on which written notification of the decision was first given to the person requiring the review.

(3) For the purposes of subparagraph (2) it shall be the duty of the Committee to give written notification of any decision to which this Schedule applies to any person who –

- (a) requests such a notification,
- (b) has not previously been given written notification of that decision, and
- (c) if given such a notification, will be entitled to require a review of the decision under this Schedule.

(4) A person shall be entitled to give a notice under this Schedule requiring a decision to be reviewed for a second or subsequent time only if –

- (a) the grounds on which the person requires the further review are that the Committee did not, on any previous review, have the opportunity to consider certain facts or other matters, and
- (b) the person does not, on the further review, require the Committee to consider any facts or matters which were considered on a previous review except in so far as they are relevant to any issue to which the facts or matters not previously considered relate.

Nature of review of relevant decisions.

3. (1) This paragraph applies if the Committee is required to undertake a review under this Schedule.

(2) The nature and extent of the review are to be such as appear appropriate to the Committee in the circumstances.

(3) For the purposes of subparagraph (2) the Committee must, in particular, have regard to steps taken before the beginning of the review –

(a) by the Chief Revenue Officer in making the decision,
and

(b) by any person who is seeking to resolve disagreement about the decision.

(4) The review must take account of any representations made at a stage which gives the Committee a reasonable opportunity to consider them.

(5) The Committee may decide on conclusion of the review that the decision is to be –

(a) upheld,

(b) varied, or

(c) cancelled.

(6) The Committee must give notice of the conclusions of the review and its reasoning within –

(a) the period of 21 days beginning with the date on which the person gave notice requiring review in accordance with paragraph 2, or

- (b) such other period as the Committee and the person may agree.

(7) Where the Committee is required to undertake a review but does not give notice of the conclusions within the time period specified in subparagraph (6), the review is to be treated as having concluded that the decision is upheld.

(8) If subparagraph (7) applies, the Committee must notify the person of the conclusion which the review is treated as having reached.

Appeals against Committee review decisions.

4. (1) A person aggrieved by a decision of the Committee under paragraph 3 may appeal to the Court against the decision.

(2) The grounds of an appeal under this section are that –

- (a) the Committee's decision was *ultra vires* or there was some other error of law,
- (b) the Committee's decision was unreasonable,
- (c) the Committee's decision was made in bad faith,
- (d) there was a lack of proportionality, or
- (e) there was a material error as to the facts or as to the procedure.

(3) An appeal under this paragraph shall be instituted –

Consolidated text

- (a) within a period of two months immediately following the date of the notice of the Committee's decision, and
- (b) by summons served on the Committee stating the grounds and material facts on which the appellant relies.

(4) The Committee may, where an appeal under this paragraph has been instituted, apply to the Court, by summons served on the appellant, for an order that the appeal shall be dismissed for want of prosecution; and on hearing the application the Court may –

- (a) dismiss the appeal or dismiss the application (in either case on such terms and conditions as the Court may direct), or
- (b) make such other order as the Court considers just.

(5) On an appeal under this paragraph the appellant shall have the burden of proof and the final right of reply.

(6) On an appeal under this paragraph the Court may –

- (a) set the Committee's decision aside and, if the Court considers it appropriate to do so, remit the matter to the Committee with such directions as the Court thinks fit, or
- (b) confirm the Committee's decision, in whole or in part.

(7) On an appeal under this paragraph against a decision of the Committee, the Court may, on the application of the appellant or the Committee or of its own volition, and on such terms as the Court thinks just, suspend or modify the operation of the Committee's decision pending the determination of the appeal.

(8) In this paragraph "**the Court**" means the Magistrate's Court.]

NOTE

The Fifth Schedule was inserted by the Customs and Excise (Brexit) (Amendment) (Bailiwick of Guernsey) Regulations, 2020, regulation 1(21), Schedule and, in accordance with the provisions of regulation 4 of the 2020 Regulations, this amendment shall come into force immediately upon the commencement of those provisions of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 not already in force by virtue of regulation 1(2) of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018 (Commencement) Regulations, 2019.

¹ The words "Committee for Home Affairs" were previously substituted by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 2, Schedule 1, paragraph 3(a), Schedule 2, paragraph 2(a), with effect from 6th May, 2004.

² These words were previously substituted by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 2, Schedule 1, paragraph 12(a), with effect from 6th May, 2004.

³ These words were previously amended, in part, by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 2, Schedule 1, paragraph 12(a), with effect from 6th May, 2004.

4 The words omitted in the second pair of square brackets (being the definition of the expression "Community customs duty") were previously substituted by the European Communities (Bailiwick of Guernsey) Law, 1973, section 7, Second Schedule, with effect from 23rd August, 1973; and the words omitted in square brackets immediately after the definition of the expression "master" (being the definition of the expression "member") were originally inserted by the European Communities (Bailiwick of Guernsey) Law, 1973, section 7, Second Schedule, with effect from 23rd August, 1973.

5 These words, being the definition of the expression "special customs procedure", were previously inserted by the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018, section 11(3), Schedule 1, paragraph 1(2)(b), with effect from 11 p.m. on 31st December, 2020, subject to the transitional and saving provisions in section 11(3) of and Schedule 3 to the 2018 Law.

6 The functions, rights and liabilities of the Home Department and its Minister arising under or by virtue of this Law were previously transferred to and vested in them, respectively, from the Board of Administration and its President by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 1, Schedule 1, paragraph 3(a), Schedule 2, paragraph 2(a), with effect from 6th May, 2004, subject to the savings and transitional provisions in section 4 of the 2003 Ordinance.

7 The functions, rights and liabilities of the Policy Council and its Minister arising under or by virtue of this Law were previously transferred to and vested in them, respectively, from the Civil Service Board and its President by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 1, Schedule 1, paragraph 12(a), with effect from 6th May, 2004, subject to the savings and transitional provisions in section 4 of the 2003 Ordinance.

8 These words were previously substituted by the States Treasurer (Transfer of Functions) (Guernsey) Ordinance, 2008, section 1, with effect from 1st February, 2008, subject to the savings and transitional provisions in section 2 of the 2008 Ordinance.

9 Prior to its substitution, section 14 was amended by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989; the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

10 Prior to its substitution, section 15 was amended by the Uniform Scale of Fines (Bailiwick of Guernsey) Law, 1989, section 2(2), with effect from 1st July, 1989; the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018, section 11(3), Schedule 1, paragraph 1(4), with effect from 11 p.m. on 31st December, 2020, subject to the transitional and saving provisions in section 11(3) of and Schedule 3 to the 2018 Law; the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016; and modified, in its application to goods

contained in postal packets to which section 37 of the Post Office (Bailiwick of Guernsey) Law, 2001 applies, in accordance with the provisions of the Post Office (Postal Packets) Ordinance, 1973, section 3(a), with effect from 1st May, 1973.

11 These words were previously substituted by the States Treasurer (Transfer of Functions) (Guernsey) Ordinance, 2008, section 1, with effect from 1st February, 2008, subject to the savings and transitional provisions in section 2 of the 2008 Ordinance.

12 Prior to its substitution, section 21 was amended by the European Communities (Bailiwick of Guernsey) Law, 1973, section 7, Second Schedule, with effect from 23rd August, 1973; the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

13 These words were previously substituted by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 2, Schedule 1, paragraph 1(b), Schedule 2, paragraph 1(b), with effect from 6th May, 2004.

14 The functions, rights and liabilities of the Treasury and Resources Department and its Minister arising under or by virtue of this Law were previously transferred to and vested in them, respectively, from the Advisory and Finance Committee and its President by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 1, Schedule 1, paragraph 1(b), Schedule 2, paragraph 1(b), with effect from 6th May, 2004, subject to the savings and transitional provisions in section 4 of the 2003 Ordinance.

15 These words were previously substituted by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 2, Schedule 1, paragraph 1(b), Schedule 2, paragraph 1(b), with effect from 6th May, 2004.

16 The functions, rights and liabilities of the Treasury and Resources Department and its Minister arising under or by virtue of this Law were previously transferred to and vested in them, respectively, from the Advisory and Finance Committee and its President by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 1, Schedule 1, paragraph 1(b), Schedule 2, paragraph 1(b), with effect from 6th May, 2004, subject to the savings and transitional provisions in section 4 of the 2003 Ordinance.

17 Prior to its substitution, subsection (1)(a) was amended by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

18 Prior to its substitution, section 49 was amended by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016.

19 Prior to its substitution, section 79 was amended by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2003, section 5, with effect from 1st October, 2004; the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 2, Schedule 1, paragraph 1(b),

Schedule 2, paragraph 1(b), with effect from 6th May, 2004; the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 2, Schedule 1, paragraph 15(a), with effect from 1st May, 2016; the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 5(1), Schedule 3, paragraph 7, with effect from 1st May, 2016. The functions, rights and liabilities of the Treasury and Resources Department and of its Minister or Deputy Minister arising under or by virtue of this Law in section 79 were transferred to and vested in, respectively, the Policy & Resources Committee and its President or Vice-President by the Organisation of States' Affairs (Transfer of Functions) Ordinance, 2016, section 1, Schedule 1, paragraph 15(a), with effect from 1st May, 2016, subject to the savings and transitional provisions in section 3 of the 2016 Ordinance; and the functions, rights and liabilities of the Treasury and Resources Department and its Minister arising under or by virtue of this Law in this section were previously transferred to and vested in them, respectively, from the Advisory and Finance Committee and its President by the Machinery of Government (Transfer of Functions) (Guernsey) Ordinance, 2003, section 1, Schedule 1, paragraph 1(b), Schedule 2, paragraph 1(b), with effect from 6th May, 2004, subject to the savings and transitional provisions in section 4 of the 2003 Ordinance.

20 The words omitted in the second pair of square brackets in paragraph 15(1) were originally inserted by the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 1991, section 10(2), with effect from 30th September, 1991.

21 For subsequent amendments, see the consolidated text of the Import and Export (Control) (Guernsey) Law, 1946.

22 For subsequent amendments, see the consolidated text of the Import and Export (Control) (Guernsey) Law, 1946.

23 For previous amendments to paragraph 1, see endnote 24, *infra*.

24 The tables have previously been amended by the following: Customs and Excise (General Provisions) (Commencement & Amendment) Ordinance, 2004, section 2, with effect from 29th September, 2004; Excise Duties (Temporary Variation of Rates) Order, 2024, article 1, with effect from 8th October, 2024; Excise Duties (Budget) Ordinance, 2024, section 2, with effect from 8th November, 2024 (*Paragraph 1*); Customs and Excise (General Provisions) (Amendment) Ordinance, 2007, section 1(d), with effect from 1st January, 2008 (*Paragraph 2*); Excise Duties (Budget) Ordinance, 2014, section 1, with effect from 31st October, 2014; Excise Duties (Temporary Variation of Rates) Order, 2015, article 1, with effect from 29th September, 2015 (*Paragraphs 1 and 2*); Excise Duty (Temporary Variation of Rates) Order, 2004, article 1, with effect from 19th November, 2004; Excise Duties (Budget) Ordinance, 2004, section 1, with effect from 8th December, 2004; Excise Duty (Temporary Variation of Rates) Order, 2005, article 1, with effect from 25th November, 2005; Excise Duties (Budget) Ordinance, 2005, section 1, with effect from 14th December, 2005; Excise Duty (Temporary Variation of Rates) Order, 2006, article 1, with effect from 24th November, 2006; Excise Duties (Budget)

Ordinance, 2006, section 1, with effect from 13th December, 2006; Excise Duty (Temporary Variation of Chargeable Goods and Rates) Order, 2007, article 1, with effect from 9th November, 2007; Excise Duties (Budget) Ordinance, 2007, section 1, with effect from 28th November, 2007; Excise Duty (Temporary Variation of Rates) Order, 2008, article 1, with effect from 7th November, 2008; Excise Duties (Budget) Ordinance, 2008, section 1, with effect from 27th November, 2008; Excise Duties (Temporary Variation of Rates) Order, 2010, article 1, with effect from 12th November, 2010; Excise Duties (Budget) Ordinance, 2010, section 1, with effect from 8th December, 2010; Excise Duties (Temporary Variation of Rates) Order, 2011, article 1, with effect from 18th November, 2011; Excise Duties (Budget) Ordinance, 2011, section 1, with effect from 15th December, 2011; Excise Duties (Temporary Variation of Rates) Order, 2012, article 1, with effect from 16th November, 2012; Excise Duties (Budget) Ordinance, 2012, section 1, with effect from 13th December, 2012; Excise Duties (Temporary Variation of Rates) Order, 2013, section 1, with effect from 9th October, 2013; Excise Duties (Budget) Ordinance, 2013, section 1, with effect from 29th October, 2013; Excise Duties (Temporary Variation of Rates) Order, 2014, article 1, with effect from 8th October, 2014;. Excise Duties (Budget) Ordinance, 2014, section 1, with effect from 31st October, 2014 (*Paragraphs 1 to 6*); Excise Duty (Temporary Variation of Rates) Order, 2009, article 1, with effect from 20th November, 2009; Excise Duties (Budget) Ordinance, 2009, section 1, with effect from 9th December, 2009 (*Paragraphs 1, 2 and 4* (and not, as shown, incorrectly, in the printed version of the 2009 Ordinance, paragraph 3); Excise Duties (Budget) Ordinance, 2014, section 1, with effect from 31st October, 2014 (*Paragraphs 3, 4, 5 and 6*); Excise Duties (Budget) Ordinance, 2015, section 3, with effect from 1st January, 2016 (*Paragraphs 3, 4, 5, 6 and 7*); Excise Duties (Budget) Ordinance, 2015, section 3, with effect from 29th October, 2015; Excise Duties (Temporary Variation of Rates) Order, 2016, article 1, with effect from 4th October, 2016; Excise Duties (Budget) Ordinance, 2016, section 1, with effect from 2nd November, 2016; Excise Duties (Temporary Variation of Rates) Order, 2017, section 1, with effect from 10th October, 2017; Excise Duties (Budget) Ordinance, 2017, section 1, with effect from 7th November, 2017; Excise Duties (Budget) Ordinance, 2017, section 1, with effect from 7th November, 2017; Excise Duties (Temporary Variation of Rates) Order, 2018, section 1, with effect from 9th October, 2018; Excise Duties (Budget) Ordinance, 2018, section 1, with effect from 6th November, 2018; Excise Duties (Temporary Variation of Rates) Order, 2019, article 1, with effect from 8th October, 2019; Excise Duties (Budget) Ordinance, 2019, section 1, with effect from 5th November, 2019; Excise Duties (Budget) Ordinance, 2020, section 1, with effect from 1st January, 2021; Excise Duties (Budget) Ordinance, 2021, section 1, with effect from 1st January, 2022; Excise Duties (Budget) Ordinance, 2022, section 1, with effect from 1st January, 2023 (*Paragraphs 1 to 7*); Excise Duties (Budget) Ordinance, 2023, section 1, with effect from 1st January, 2024; Excise Duties (Budget) Ordinance, 2024, section 3, with effect from 1st January, 2025 (*Paragraphs 2 to 7*).