



**The Customs and Excise
(Approved Ports and Customs Declarations)
(Bailiwick of Guernsey) Regulations, 2019**

Made

26 March, 2019

Coming into operation

see regulation 5

Laid before the States

, 2019

THE STATES COMMITTEE FOR HOME AFFAIRS, in exercise of the powers conferred on it by sections 7, 15 and 79 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972^a and all other powers enabling it in that behalf, hereby makes the following Regulations:-

Appointment of ports and customs airports.

1. (1) The appointment of the ports specified in Schedule 1 as ports for the purposes of customs and excise shall continue.

(2) The appointment of the aerodromes specified in Schedule 2 as customs airports for the purposes of customs and excise shall continue.

^a Ordres en Conseil Vol. XXIII, p. 573; as amended by Order in Council No. X of 2004 and the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018; and Ordinance No. IX of 2016. There are other amendments not relevant to this instrument.

Classes of goods exempt from requirements of section 15(1) of the Law.

2. (1) The provisions of section 15(1) of the Law shall not apply to goods imported into the Island in respect of which –

- (a) one or more of the conditions in paragraph (2),
- (b) the condition in paragraph (3), and
- (c) the condition in paragraph (4),

are met.

(2) The conditions in this paragraph are that –

- (a) the goods are not liable to import duty, pursuant to the provisions of section 4 (No customs duties chargeable in respect of goods wholly obtained in, or imported directly from, the United Kingdom, Jersey and the Isle of Man) of the Import Duties (Tariff and Related Provisions) (Bailiwick of Guernsey) Ordinance, 2019^b,
- (b) the value of the goods for the purpose of import duty is under £135,
- (c) the goods were brought by post into the Bailiwick, unless the Chief Revenue Officer sends to the addressee of the packet in which they were brought into the Bailiwick, or to any other person who is for the time being the

^b Made by the Policy & Resources Committee on 26th March, 2019.

importer of the goods for the purposes of the Law, a notice requiring an import declaration to be made in respect of them.

(3) The condition in this paragraph is that all import restrictions and Customs procedures (other than those in section 15(1) of the Law) in respect of the goods have been complied with.

(4) The condition in this paragraph is that the goods are not liable to excise duty, nor are goods in respect of which the Chief Revenue Officer otherwise requires a customs declaration to be made.

Revocations.

3. The Customs and Excise (General Provisions) (Bailiwick of Guernsey) Order, 1973^c and the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Order, 1990^d are revoked.

Interpretation.

4. In these Regulations, "the Law" means the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, and other expressions have the same meanings as in the Law and in the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018^e.

Citation and commencement.

5. These Regulations may be cited as the Customs and Excise (Approved Ports and Customs Declarations) (Bailiwick of Guernsey) Regulations, 2019 and shall come into force on exit day; and for these purposes, "exit day" has the meaning given

^c GSI No. 17 of 1973.

^d GSI No. 4 of 1990.

^e Approved by the States of Deliberation on 12th December, 2018.

in the European Union (Brexit) (Bailiwick of Guernsey) Law, 2018^f.

Dated this 26 day of March, 2019



M. LOWE

President of the Committee for Home Affairs

For and on behalf of the Committee

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations specify ports and airports for the purposes of customs and excise, and specify classes of good exempt from the requirement at section 15 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 to make a customs declaration.

These Regulations come into force on exit day within the meaning of the European Union (Brexit) (Bailiwick of Guernsey) Law, 2018.

^f Order in Council No. I of 2019.

SCHEDULE 1

PORTS APPOINTED FOR THE PURPOSES OF CUSTOMS AND EXCISE

St Peter Port Harbour, Guernsey

St Sampson's Harbour, Guernsey

Braye Harbour, Alderney

SCHEDULE 2

CUSTOMS AIRPORTS APPOINTED FOR THE PURPOSES OF CUSTOMS AND
EXCISE

Guernsey Airport

Alderney Airport