



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

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| <i>Made</i> | <i>26th March, 2019</i> |
| <i>Coming into operation</i> | <i>See Regulation 7(2)</i> |
| <i>Laid before the States</i> | |

THE COMMITTEE FOR HOME AFFAIRS, in exercise of the powers conferred on it by sections 15(1C), 20(1A)(b), 54D 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:-

Common transit procedure.

1. (1) Schedule 1 has effect for the purpose of the Bailiwick giving effect to the Convention done at Interlaken on 20th May 1987 on a common transit procedure, as most recently amended by Decision No 1/2017 of the EU-EFTA Joint Committee on common transit^b ("the Convention").

(2) Schedule 1 shall be interpreted and applied consistently with, and so as to give proper effect to, that Convention in relation to goods moving to, from or within the Bailiwick subject to the common transit procedure.

^a Ordres en Conseil Vol. XXIII, p. 573; as amended by Order in Council No. ? of 2019. There are other amendments not relevant to these Regulations.

^b OJ No. L 8, 12.1.2018, p. 1.

TIR transit procedure.

2. (1) Schedule 2 has effect for the purpose of the Bailiwick giving effect to the Customs Convention on the International Transport of Goods subject to cover of TIR Carnets done at Geneva on 14th November 1975, as most recently amended on 1st October 2009^c ("**the TIR Convention**").

(2) Schedule 2 shall be interpreted and applied consistently with, and so as to give proper effect to, that Convention in relation to goods moving to, from or within the Customs Territory subject to the TIR transit procedure.

North Atlantic Treaty procedure.

3. Schedule 3 has effect and makes provision for use of NATO form 302 in the case of movements of goods from one point to another within the Customs Territory, goods leaving and re-entering the Customs Territory, and customs controls and formalities applicable in accordance with the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, done in London on 19th June 1951.

Notification by the Chief Revenue Officer, etc.

4. For the avoidance of doubt, the Chief Revenue Officer may -
- (a) provide notification to any person directly or through HMRC or the competent customs authorities for the place where that person is established,
 - (b) share information with HMRC in relation to any transit procedure covered by these Regulations.

^c ECE/TRANS/WP.30.AC.2/95, paragraph 24.

Special customs procedures.

5. For the avoidance of doubt, the transit procedures set out in these Regulations are special customs procedures for the purposes of section 15 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 ("**the Principal Law**").

Interpretation.

6. (1) In these Regulations, unless the context requires otherwise -

"**the Arrangement**" means the Arrangement set out in the Schedule to the Crown Dependencies Customs Union (Guernsey) (EU Exit) Order 2018^d,

"**Bailiwick customs office**" means an office so designated by the Chief Officer of Customs and Excise,

the "**Chief Officer of Customs and Excise**" and the "**Chief Revenue Officer**" have the meanings given in section 1(1) of the Principal Customs Law,

"**the Committee**" means the States of Guernsey Committee for Home Affairs,

the "**competent**" customs office or customs authority is the one responsible for the place in question,

"**country**" includes territory,

^d UK S.I. 2019 No. 254.

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

"**the Customs Laws**" means those provisions of the Principal Customs Law and any other enactment for the time being in force relating to customs, which for the avoidance of doubt includes -

- (a) the Cross Border Trade Law,
- (b) the Import and Export (Control) (Guernsey) Law, 1946^f,
- (c) the Export Control (Bailiwick of Guernsey) Law, 2006^g,

and any subordinate legislation made under any such enactment,

"**customs officer**" has the meaning given to "**officer**" in section 1(1) of the Principal Customs Law,

"**Customs Territory**" means the territory of the customs union between the United Kingdom, the Bailiwick, Jersey and the Isle of Man established by the Agreement,

"**domestic goods**" means goods -

- (a) which have been wholly obtained in the

^e Order in Council No. ? of 2019.

^f Ordres en Conseil Vol. XII, p. 332.

^g Order in Council No. XIV of 2007.

Customs Territory or declared for free circulation upon importation, and

- (b) for which the relevant duties have been cleared from charge or cleared for authorised use;

provided that goods cease to be domestic goods if they are exported out of the Customs Territory, save for the export of such goods through applicable export provisions under which this status may be retained,

"**enactment**" includes a Law, an Ordinance and any subordinate legislation and includes any provision or portion of a Law, an Ordinance or any subordinate legislation,

"**exit day**" has the meaning given in the European Union (Brexit) (Bailiwick of Guernsey) Law, 2018^h,

"**HMRC**" means Her Majesty's Revenue and Customs,

"**Principal Customs Law**" has the meaning given in regulation 5,

a "**public notice**" is a notice published for the purposes in question by the Committee having regard to those purposes, and in such manner as it considers appropriate for those purposes,

"**relevant goods**" means goods which are liable to a charge of customs or excise duty,

^h Order in Council No. I of 2019.

"subordinate legislation" means any regulation, rule, order, rule of court, resolution, scheme, byelaw or other instrument made under any statutory, customary or inherent power and having legislative effect, but does not include an Ordinance,

and other expressions have the same meanings as in the Principal Customs Law.

(2) For the purposes of these Regulations -

(a) a public notice must be in force so as to give effect to the purposes for which it must be published, but it may be amended, revoked or replaced by a further public notice, and

(b) stipulations in the public notice have effect as if made in these Regulations under the relevant Schedule.

(3) A person is established in a place for the purposes of regulation

5(a) -

(a) in the case of an individual, where the person is resident in that place, or

(b) in any other case, where the person -

(i) has a registered office in that place, or

(ii) has a principal office in that place from which the applicant carries out activities for which the applicant is constituted to perform.

(4) Any reference in these Regulations to an enactment is a reference thereto as from time to time amended, re-enacted (with or without modification), extended or applied.

Citation and commencement.

7. (1) These Regulations may be cited as the Customs Transit Procedures (Bailiwick of Guernsey) Regulations, 2019.

(2) These Regulations shall come into force on exit day.

Dated this 26th day of March, 2019



M. M. LOWE

President of the Home Affairs Committee

For and on behalf of the Committee

SCHEDULE 1

Regulation 1

The common transit procedure

PART 1

General interpretation provisions

Interpretation of this Schedule.

1. For the purposes of this Schedule -

an "**authorisation**" given by, the Chief Officer of Customs and Excise is governed by section 73A of the Principal Customs Law, and

a "**declaration**" is to be understood in the light of provision made by or under section 15 of the Principal Customs Law for the purposes of the Convention or, as the context requires, corresponding provision made for those purposes under the law of another common transit state.

PART 2

Common transit procedures that start outside the Bailiwick

Interpretation of this Part.

2. (1) For the purposes of this Part -

"**authorised consignee**" has the meaning given in paragraph 8(1),

the "**Bailiwick customs office of destination**" is the Bailiwick customs office where the goods subject to the common transit procedure are presented in order to end the procedure,

a "**Bailiwick customs office of transit**" is -

- (a) the Bailiwick customs office competent for the point of entry into the Bailiwick when the goods are entering the Customs Territory in the course of a common transit procedure, or
- (b) the Bailiwick office competent for the point of exit from the Bailiwick when the goods are leaving the Customs Territory, in the course of a common transit procedure, via a frontier with another territory that is not a common transit state,

the "**common transit procedure**" is one covered by the Convention in regulation 1 and applicable to the carriage of goods into the Bailiwick,

the "**customs office of departure**" is the customs office outside the Bailiwick where the declaration was accepted for the goods subject to the common transit procedure, and

the "**MRN**" of a declaration is the master reference number allocated by the competent customs authority outside the Bailiwick to the declaration made there for the common transit procedure,

"**post-release control**" has the meaning given in paragraph 11(4), and

a "TAD" is a transit accompanying document provided by the customs office of departure which corresponds to the document in paragraph 28(6).

(2) In this Part -

(a) except for the purposes of subparagraph (3)(a), the "**carrier**" -

(i) in the context of entry, is the person who brings the goods, or who assumes responsibility for the carriage of the goods, into the Bailiwick, and

(ii) in the context of exit, is the person who takes the goods, or who assumes responsibility for the carriage of the goods, out of the Bailiwick.

(b) except for the purposes of subparagraph (3)(b), the "**holder**" of the procedure is the person who lodges the declaration for the common transit procedure, or on whose behalf that declaration is lodged.

(3) In this Part generally and paragraph 6(2) in particular -

(a) the operator of a fixed transport installation who is established in the Bailiwick is the carrier,

(b) the holder of the common transit procedure in the case of a fixed transport installation is -

- (i) the operator of the installation who is established in the common transit state where the goods are placed in the installation at the start of the common transit procedure, or
- (ii) the operator of the installation who is established in the common transit state in the territory of which the goods enter a common transit state,

and the operator in either subparagraph (b)(i) or (ii) must agree with the Chief Revenue Officer the methods of customs control over the goods transported.

Common transit procedure: preliminary.

3. (1) Goods subject to a common transit procedure that has commenced outside the Bailiwick are deemed to be declared for a transit procedure when those goods are brought into the Bailiwick.

(2) If the goods mentioned in subparagraph (1) are relevant goods, they are deemed to be declared for a transit procedure and no additional declaration is necessary either before or on import for the purposes of that importation.

(3) Where goods are declared for a common transit procedure or are deemed to be declared for a common transit procedure under subsection (2), they shall remain subject to control by the Chief Revenue Officer until such time as the procedure is discharged in the Bailiwick or the goods leave the Bailiwick under the procedure.

(4) Where goods transported by a fixed transport installation enter the Bailiwick through that installation, those goods are deemed to be subject to the common transit procedure.

(5) Relevant goods may be moved within the Bailiwick without being subject to duty if the movement takes place in accordance with the common transit procedure.

(6) Where a common transit procedure does not end in the Bailiwick, the continuation of the procedure outside the Bailiwick has the effect of discharging the procedure for the purposes of these Regulations.

Presentation of goods moved subject to the common transit procedure to the Bailiwick customs office of transit.

4. (1) The goods in paragraph 3(1) together with the MRN of the declaration must, once brought into the Bailiwick, be presented to the Bailiwick customs office constituting the customs office of transit, except where the common transit procedure has commenced elsewhere in the Customs Territory.

(2) The MRN presented under subparagraph (1) must be accompanied by any corresponding TAD under subparagraph (3).

(3) The Chief Revenue Officer must -

(a) record the border passage of the goods on the basis of the particulars of the common transit procedure received from the customs office of departure pursuant to the Convention, and

(b) notify that passage to the customs office of departure.

(4) Where goods are carried via a Bailiwick customs office of transit that is not the customs office of transit declared for the movement of the goods into the Customs Territory, the Chief Revenue Officer must -

- (a) request the particulars of the common transit procedure from the customs office of departure (but only if they do not already have these particulars), and
- (b) notify the border passage of the goods to the customs office of departure.

(5) Any inspection of the goods at a Bailiwick customs office of transit must be carried out mainly on the basis of the particulars of the common transit procedure received from the customs office of departure.

Incidents in the Bailiwick during movements of goods subject to the common transit procedure.

5. (1) A carrier must present the goods together with the MRN of the declaration to the Chief Revenue Officer if, within the Bailiwick -

- (a) the carrier is obliged to deviate from a route prescribed by the customs office of departure due to circumstances beyond the carrier's control,
- (b) the seals are broken or tampered with in the course of the transport operation for reasons beyond the carrier's control,
- (c) goods are transferred from one means of transport to another means of transport,
- (d) imminent danger necessitates partial or total unloading of the sealed means of transport,

- (e) there is an incident which may affect the ability of the holder of the procedure or the carrier to comply with their respective obligations, or
- (f) any of the elements constituting a road vehicle accompanied by each of its trailers or semi-trailers is changed.

(2) Where the Chief Revenue Officer considers that the common transit procedure concerned may continue, that Officer may take any necessary steps.

(3) In the case of an incident referred to in subparagraph (1)(c), presentation of the goods together with the MRN of the declaration is not required if the following conditions are fulfilled -

- (a) the goods are transferred from a means of transport that is not sealed, and
- (b) the holder of the procedure or the carrier on behalf of the holder of the procedure provides relevant information concerning the transfer to the satisfaction of the Chief Revenue Officer.

(4) In the case of an incident referred to in subparagraph (1)(f), where the tractor unit of a road vehicle is changed without its trailers or semi-trailers being changed, presentation of the goods together with the MRN of the declaration is not required if the holder of the procedure, or the carrier on behalf of the holder of the procedure, provides relevant information concerning the composition of the road vehicle to the satisfaction of the Chief Revenue Officer.

(5) In the cases referred to in subparagraph (1), the carrier must make the necessary entries in any TAD.

(6) Relevant information concerning incidents during common transit procedures must be recorded in the electronic transit system by the Chief Revenue Officer.

End of the common transit procedure in the Bailiwick (1): obligations of the holder of the procedure, and of the carrier and recipient of goods moving subject to the procedure.

6. (1) The holder of the common transit procedure is responsible for all of the following -

- (a) presentation of the goods intact, and the required information in paragraph 7(1)(c), at the Bailiwick customs office of destination within the time-limit set by the customs office of departure and in compliance with the measures taken by the Chief Revenue Officer and other customs authorities outside the Bailiwick to ensure their identification,
- (b) observance of the customs provisions relating to the procedure,
- (c) provision of any guarantee mentioned in the Convention in order to ensure payment of any import duty and other charges which may be incurred in respect of the goods.

(2) Except in a case covered by subparagraph (4) or (5), the obligation of the holder of the procedure in subparagraph (1) is met and the common

transit procedure ends when the goods subject to the common transit procedure and the required information are available at the Bailiwick customs office of destination, in accordance with paragraph 5.

(3) A carrier, or recipient of goods who accepts goods knowing that they are moving subject to the common transit procedure, is also responsible for presentation of the goods intact at the Bailiwick customs office of destination within the time-limit set by the customs office of departure and in compliance with the measures taken by the Chief Revenue Officer and other customs authorities outside the Bailiwick to ensure their identification.

(4) The common transit procedure is deemed to have ended when the appropriate entry is made in the commercial records of the consignee, or the operator of a fixed transport installation, certifying that the goods transported by fixed transport installation -

- (a) have arrived at the consignee's plant,
- (b) are accepted into the distribution network of the consignee, or
- (c) have left the Bailiwick for a country other than a common transit state.

(5) If an electronic transport document is used as the declaration if so authorised under provision corresponding to paragraph 21(5), the common transit procedure ends when both -

- (a) the goods are presented at the Bailiwick customs office of destination for the airport, and

- (b) the particulars of the electronic transport document have been made available to that customs office in accordance with the means defined in the authorisation.

(6) The holder of the common transit procedure for the purposes of a case covered by subparagraph (5) must notify the Chief Revenue Officer, at the Bailiwick customs office of destination, of all offences and irregularities related to the common transit procedure.

End of the common transit procedure in the Bailiwick (1): further provisions.

7. (1) Subject to subparagraph (2), where goods subject to the common transit procedure arrive at the Bailiwick customs office of destination, the following must be presented to the Chief Revenue Officer at that office during its official opening hours -

- (a) the goods,
- (b) the MRN of the declaration, and
- (c) any information required by the Chief Revenue Officer.

(2) The Chief Revenue Officer may, at the request of the person concerned, allow the presentation to take place outside the official opening hours of that office or at any other place.

(3) Where the presentation has taken place after the expiry of the time-limit set by the customs office of departure, the holder of the common transit procedure is deemed to have complied with the time-limit where the holder or the carrier proves to the satisfaction of the Chief Revenue Officer that the delay is not attributable to the holder or carrier.

(4) The common transit procedure may be ended at a Bailiwick customs office other than that declared in the declaration, in which case that office is then the Bailiwick customs office of destination.

(5) The Chief Revenue Officer must notify the customs office of departure of the arrival of the goods on the day that the goods and the MRN of the declaration are presented in accordance with subparagraph (1).

(6) At the request of the person presenting the goods to the Bailiwick customs office of destination, the Chief Revenue Officer must endorse a receipt which certifies the presentation of the goods at that customs office and contains a reference to the MRN of the declaration.

(7) The receipt must be provided as stipulated by paragraph 10 and must be completed in advance by the person concerned.

(8) The receipt must not be used as proof of the common transit procedure having ended.

End of the common transit procedure in the Bailiwick (2): goods received by an authorised consignee.

8. (1) Upon application, the Chief Officer of Customs and Excise may authorise the following simplification regarding the end of the common transit procedure in the Bailiwick allowing the holder of the authorisation ("**authorised consignee**") to receive goods moved under the common transit procedure at an authorised place to end the procedure under paragraph 6(2).

(2) The authorisation may be granted to an applicant fulfilling the following conditions -

(a) the applicant is established in the Bailiwick,

- (b) the applicant will regularly receive goods subject to the common transit procedure,
- (c) neither the applicant, nor any director or senior employee of the applicant (as the case may be), have been involved in a breach of an obligation relating to tax or a customs obligation, which in the opinion of the Chief Officer of Customs and Excise is -
 - (i) a serious breach having regard to the circumstances and nature of any breach and the number of any breaches, and
 - (ii) relevant to the suitability of the applicant to be an authorised consignee,
- (d) neither the applicant, nor any director or senior employee of the applicant (as the case may be), have criminal convictions which in the opinion of the Chief Officer of Customs and Excise are -
 - (i) serious having regard to the type of conviction, and
 - (ii) relevant to the suitability of the applicant to be an authorised consignee,
- (e) the applicant maintains a logistical system and records that identify the movement of, and transactions in,

relevant goods and domestic goods and facilitate compliance with customs obligations,

- (f) the applicant meets any professional standards of competence stipulated in a public notice or, in the opinion of the Chief Officer of Customs and Excise, the applicant's practical experience makes the applicant suitable to be an authorised consignee,
- (g) the applicant must be able to comply with any condition additional to paragraphs (a) to (f) which the Chief Officer of Customs and Excise considers will be a justified condition of the authorisation if granted,

but only if the Chief Officer of Customs and Excise considers that customs officers will be able to exercise control of the goods subject to the common transit procedure without introducing administrative measures disproportionate to the requirements of the person concerned.

(3) For the purposes of subparagraph (2)(a), the applicant is established in the Bailiwick -

- (a) in the case of an individual, where the applicant is resident in the Bailiwick, or
- (b) in any other case, where the applicant -
 - (i) has a registered office in the Bailiwick, or

- (ii) has a principal office in the Bailiwick from which the applicant carries out activities for which the applicant is constituted to perform.

End of the common transit procedure in the Bailiwick (2): further provisions.

9. (1) When the goods arrive at the authorised place in paragraph 8(1), the authorised consignee must -

- (a) immediately notify the Chief Revenue Officer about the arrival of the goods and inform them of any irregularities or incidents that occurred during transport,
- (b) unload the goods, but only after obtaining permission to do so from the Chief Revenue Officer,
- (c) after unloading, enter the results of the inspection and any other relevant information relating to the unloading into the authorised consignee's records without delay,
- (d) notify the Chief Revenue Officer about the results of the inspection of the goods and inform them of any irregularities, no later than the third day following the day on which permission from that Officer to unload the goods was received.

(2) When the Chief Revenue Officer has received notification of the arrival of the goods at the premises of the authorised consignee under subparagraph (1), that Officer must notify the customs office of departure of the arrival of the goods.

(3) When the goods have been presented intact to the authorised consignee at the authorised place as provided for in paragraph 8(1) within the time-limit set by the customs office of departure -

(a) the holder of the common transit procedure is deemed to have fulfilled the applicable obligations in paragraph 6(1), and

(b) the common transit procedure is deemed to have ended in accordance with paragraph 6(3).

(4) At the carrier's request, the authorised consignee must issue a receipt as stipulated by paragraph 10 which certifies the arrival of the goods at the authorised place in paragraph 8(1) and contains a reference to the MRN of the declaration.

Receipt endorsed by the Bailiwick customs office of destination and receipt issued by authorised consignee.

10. A receipt under paragraph 7(6) or 9(4) must take the form stipulated in a public notice.

Verification and administrative assistance.

11. (1) The Chief Revenue Officer may use that Officer's powers to carry out post-release controls of the information supplied and of any documents, forms, authorisations or data relating to the common transit procedure in order to check that the entries, the information exchanged and the stamps are authentic.

(2) The Chief Revenue Officer must respond without delay upon receiving a request for such controls from the customs authority of another common transit state.

(3) Where the competent customs authority of the place of departure makes a request to the Chief Revenue Officer for a post-release control of information related to the common transit procedure, the conditions laid down in paragraph 15(1) for discharging the common transit procedure are deemed not to have been fulfilled until the authenticity and accuracy of the data have been confirmed.

(4) For the purposes of this paragraph, "**post-release control**" is a specific act performed by the Chief Revenue Officer in order to ensure compliance with customs and other legislation governing the common transit procedure.

Controls and issuing of alternative proof.

12. (1) Where the common transit procedure ends in the Bailiwick, the Chief Revenue Officer must carry out customs controls on the basis of the particulars of the common transit procedure received from the customs office of departure.

(2) Where -

(a) the common transit procedure ends in the Bailiwick,

(b) no irregularity has been detected by the Chief Revenue Officer, and

(c) the holder of the procedure presents the TAD,

the Chief Revenue Officer must endorse that document at the request of the holder of the procedure for the purpose of providing alternative proof of the ending of the procedure.

(3) The endorsement must consist of -

(a) the Bailiwick customs office stamp,

- (b) the signature of the Chief Revenue Officer,
- (c) the date, and
- (d) the phrase: "Alternative proof - 99202".

Sending the control results.

13. (1) Subject to subparagraph (2), the Chief Revenue Officer must notify the control results to the customs office of departure within a time-limit of 3 days following the day on which the goods are presented in accordance with paragraph 7(1).

(2) In exceptional circumstances, the Chief Revenue Officer may extend the time-limit in subparagraph (1) by up to 6 days.

(3) Where goods are received by an authorised consignee as referred to in paragraph 8(1), the customs office of departure must be notified within a time-limit of 6 days following the day on which the goods were delivered to the authorised consignee.

Enquiry procedure for goods moved subject to the common transit procedure.

14. (1) The Chief Revenue Officer must send the control results immediately after receiving a request from the customs office of departure where that request is made because that office has not received the control results in accordance with paragraph 13.

(2) Where subparagraph (3) applies, the Chief Revenue Officer must send a reply within a period of 28 days from the day on which a request was sent to them by the customs office of departure for one or more of the following reasons -

- (a) the customs office of departure has not received the notification of arrival of the goods by the expiry of the time-limit for the presentation of the goods set by the customs office of departure,
 - (b) the customs office of departure has not received the control results requested in accordance with subparagraph (1),
 - (c) the customs office of departure becomes aware that -
 - (i) the notification of arrival of the goods was, or
 - (ii) the control results were,sent in error.
- (3) Subparagraph (2) applies only if -
- (a) the request is sent to the Chief Revenue Officer within a period of 7 days after the expiry of the time-limit set by the customs office of departure or the time-limit applicable by virtue of paragraph 13 to subparagraph (2)(b), or
 - (b) the request is sent without delay to the Chief Revenue Officer before the expiry of the time-limit if the customs office of departure receives information that the common transit procedure has not ended correctly, or suspects that to be the case.

(4) The Chief Revenue Officer must, within 40 days from the date on which it was sent, reply to a request from the customs office of departure where -

- (a) the request indicates that the Chief Revenue Officer has not provided sufficient information for the common transit procedure to be discharged,
- (b) that customs office of departure has, at the latest 28 days after initiating the enquiry procedure, requested the holder of the common procedure to provide that information,
- (c) the request indicates that the information provided in reply from the holder of the procedure is not sufficient to discharge the common transit procedure, and
- (d) that customs office has immediately sent the request for supplementary information to the Chief Revenue Officer.

Discharge of the common transit procedure.

15. (1) The common transit procedure ending in the Bailiwick is discharged when the Chief Revenue Officer and the customs authority for the customs office of departure outside the Bailiwick are in a position to establish, on the basis of a comparison of the data available to the customs office of departure and the Chief Revenue Officer, that the procedure has ended correctly.

(2) Accordingly, where the common transit procedure is discharged the deemed transit procedure in paragraph 3(1) is then deemed to be similarly discharged.

(3) The Chief Revenue Officer, acting with other customs authorities as appropriate and as the case requires, must take all the measures necessary and within that Officer's powers to regularise the situation of the goods in respect of which a common transit procedure has not been discharged under the conditions prescribed.

(4) In the case of a common transit procedure ending in the Bailiwick under paragraph 6(5), that common transit procedure is deemed to be discharged unless the Chief Revenue Officer has received information or has established that the procedure has not ended correctly.

(5) Accordingly, where the common transit procedure is deemed to be discharged, the deemed transit procedure in paragraph 1(1) is then deemed to be similarly discharged.

Consequences of common transit procedure discharge.

16. On the discharge of a common transit procedure in the Bailiwick, the goods that were subject to it become subject to the obligations and liabilities under the Customs Laws, including the liability to pay import duty and, where relevant, excise duty, and the obligation to make a customs declaration for the goods for release to free circulation or to another special customs procedure.

Controls and seals.

17. Whenever a seal needs to be removed in the Bailiwick to allow customs inspection for the purposes of this Part, the Chief Revenue Officer must -

- (a) endeavour to reseal as necessary with a customs seal of at least equivalent security features, and
- (b) note the particulars of the action including the new seal number on the cargo documentation.

PART 3

Common transit procedures that start in the Bailiwick

Interpretation of this Part.

18. (1) For the purposes of this Part -

"**authorised consignee**" has the meaning given in paragraph 21(8),

"**authorised consignor**" has the meaning given in paragraph 21(4),

the "**Bailiwick customs office of departure**" is the Bailiwick customs office where the declaration for the goods to the common transit procedure is accepted,

a "**Bailiwick customs office of transit**" is -

(a) the Bailiwick customs office competent for the point of exit from the Bailiwick when the goods are leaving the Bailiwick in the course of a common transit procedure, via a frontier with another territory that is not a common transit state or

(b) the Bailiwick office competent for the point of entry into the Bailiwick when the goods are re-entering the Bailiwick in the course of a common transit procedure,

the "**common transit procedure**" is one covered by the Convention in regulation 2 and applicable to the carriage of domestic goods or relevant goods from the Bailiwick,

a "**common transit state**" is a member State or is any other country that is a Contracting Party to the Convention or that has acceded to it,

the "**customs office of destination**" is the customs office in any common transit state where the goods subject to the common transit procedure are presented in order to end the procedure,

the "**MRN**" of a declaration is the master reference number allocated by the Chief Revenue Officer to the declaration for the common transit procedure, and

"**post-release control**" has the meaning given in paragraph 36(4).

- (2) In this Part -
 - (a) where goods are transported by a fixed transport installation, the "**holder**" of the common transit procedure is the operator of the fixed transport installation in the Bailiwick, and that operator must agree with the Chief Revenue Officer the methods of customs control over the goods transported, and

(b) in any case, the holder of the procedure is the person who lodges the declaration in the Bailiwick for the common transit procedure, or on whose behalf that declaration is lodged.

(3) In this Part (except for the purposes of paragraph 32(4)), the "carrier" -

(a) in the context of entry, is the person who brings the goods, or who assumes responsibility for the carriage of the goods, into the Bailiwick, and

(b) in the context of exit, is the person who takes the goods, or who assumes responsibility for the carriage of the goods, out of the Bailiwick.

(4) In this Part, a "customs debt" is the obligation in the Bailiwick on a person to pay -

(a) an amount of import duty, export duty and other charges due, or

(b) a corresponding amount owed to a common transit state outside the Bailiwick.

Common transit procedure: preliminary.

19. (1) Where the goods are in the Bailiwick and are transported by a fixed transport installation, those goods are deemed to be subject to the common transit procedure once placed into the fixed transport installation.

(2) For the avoidance of doubt, relevant goods may be moved within the Bailiwick without being subject to import duty if the movement takes place in accordance with the common transit procedure.

Application of common transit procedure.

20. (1) The common transit procedure applies to goods passing through a country or territory outside the Bailiwick if one of the following conditions is fulfilled -

- (a) the country or territory is a common transit state, or
- (b) carriage through that country or territory is effected under cover of a single transport document drawn up in the Bailiwick (but the common transit procedure is suspended in territory that is not part of a common transit state).

(2) This Part does not authorise any export of goods from the Bailiwick otherwise than in accordance with the applicable export provisions.

Formalities in the Bailiwick.

21. (1) The Chief Officer of Customs and Excise may authorise the simplification in subparagraph (4), (5), (7) or (8) regarding the common transit procedure or the end of that procedure.

(2) In each case, the authorisation may be granted to an applicant fulfilling the following conditions -

- (a) the applicant is established in the Bailiwick,

- (b) the applicant will regularly use the common transit procedure,
- (c) neither the applicant, nor any director or senior employee of the applicant (as the case may be), has been involved in a breach of an obligation relating to tax or a Customs obligation, which in the opinion of the Chief Officer of Customs and Excise is -
 - (i) a serious breach having regard to the circumstances and nature of any breach and the number of any breaches, and
 - (ii) relevant to the suitability of the applicant to be permitted to benefit from the simplification in question,
- (d) neither applicant, nor any director or senior employee of the applicant (as the case may be), has criminal convictions which in the opinion of the Chief Officer of Customs and Excise are -
 - (i) serious having regard to the type of conviction, and
 - (ii) relevant to the suitability of the applicant to be permitted to benefit from the simplification in question,
- (e) the applicant maintains a logistical system and records that identify the movement of, and transactions in,

relevant goods and domestic goods and facilitate compliance with customs obligations,

- (f) the applicant meets any professional standards of competence stipulated in a public notice or, in the opinion of the Chief Officer of Customs and Excise, the applicant's practical experience makes the applicant suitable to be permitted to benefit from the simplification in question,
- (g) the applicant must be able to comply with any condition additional to paragraphs (a) to (f) which the Chief Officer of Customs and Excise considers will be a justified condition of the authorisation if granted,

but only if the Chief Officer of Customs and Excise considers that the customs officers will be able to exercise control of the goods subject to the common transit procedure without introducing administrative measures disproportionate to the requirements of the person concerned.

(3) For the purposes of subparagraph (2)(a), the applicant is established in the Bailiwick -

- (a) in the case of an individual, where the applicant is resident in the Bailiwick, or
- (b) in any other case, where the applicant -
 - (i) has a registered office in the Bailiwick, or

- (ii) has a principal office in the Bailiwick from which the applicant carries out activities for which the applicant is constituted to perform.

(4) Where a person is authorised to provide a comprehensive guarantee (which includes using a guarantee waiver) in accordance with paragraph 56, the Chief Officer of Customs and Excise may authorise that person (an "**authorised consignor**") to declare goods for the common transit procedure without presenting them to the Chief Revenue Officer.

(5) The Chief Officer of Customs and Excise may authorise, in the case of air transport, an applicant to use an electronic transport document as a declaration for the common transit procedure, provided that it contains the particulars of such declaration and those particulars are available to Chief Revenue Officer and the customs authority for the place of destination to allow the customs control of the goods and the discharge of the procedure.

(6) The authorisation in subparagraph (5) must only be granted where -

- (a) the Chief Revenue Officer has consulted the customs authority for the airport of destination and have received no notification from that authority, within 45 days from the communication, that the applicant does not fulfil one or more of the conditions for granting the authorisation,
- (b) the applicant operates a significant number of flights between common transit state airports, and

(c) the applicant demonstrates the ability to ensure that the particulars of the electronic transport document are available to the Chief Revenue Officer for the airport of departure, and to the customs office of destination for the airport of destination, and that those particulars are the same.

(7) The Chief Officer of Customs and Excise may authorise an applicant to use seals of a special type as set out in the application, where sealing is required to ensure the identification of the goods subject to the common transit procedure.

(8) The Chief Officer of Customs and Excise may authorise a person (an "**authorised consignee**") to receive goods moved under the common transit procedure at an authorised place to end the procedure under paragraph 32(5), but only if that person will regularly receive goods subject to the common transit procedure.

Declarations for the common transit procedure.

22. (1) Each declaration for the common transit procedure must include only goods subject to that procedure that are moved, or are to be moved, from one customs office of departure to one customs office of destination on a single means of transport, in a container or in a package.

(2) A declaration must, in particular, correctly declare the goods for the T1 or T2 procedure as provided for in the Convention.

(3) However, one declaration for the common transit procedure may include goods moved, or to be moved, from one customs office of departure to one customs office of destination in more than one container, or in more than one package, where the containers or packages are loaded on a single means of transport.

(4) For the purposes of this paragraph, a road vehicle accompanied by each of its trailers or semi-trailers constitutes a single means of transport, provided that the goods are dispatched together.

Powers of the Chief Revenue Officer.

23. (1) The Chief Revenue Officer must set a time-limit within which the goods must be presented at the customs office of destination, taking into account the following -

- (a) the route,
- (b) the means of transport,
- (c) transport legislation or other legislation which might have an impact on setting a time-limit,
- (d) any relevant information communicated to the Chief Revenue Officer by the holder of the common transit procedure.

(2) Goods subject to the common transit procedure must be moved to the customs office of destination along an economically justified route.

(3) Where the Chief Revenue Officer or the holder of the procedure considers it necessary, that Officer must prescribe a route for the movement of goods during the common transit procedure taking into account any relevant information communicated to that Officer by the holder of the procedure.

(4) When prescribing a route, the Chief Revenue Officer must enter in the electronic transit system at least the indication of the common transit states through which the transit is to take place.

Sealing as an identification measure.

24. (1) Subject to paragraph 27, where goods are to be subject to the common transit procedure, the Chief Revenue Officer must seal -

- (a) where the means of transport or container has been recognised by the Chief Revenue Officer as suitable for sealing, the space containing the goods, and
- (b) in any other case, each individual package.

(2) The Chief Revenue Officer must record the number of the seals and the individual seal identifiers in the electronic transit system.

Suitability for sealing.

25. (1) The Chief Revenue Officer must consider means of transport or a container to be suitable for sealing on the following conditions -

- (a) seals can be simply and effectively affixed to the means of transport or container,
- (b) the means of transport or container is so constructed that when goods are removed or introduced, the removal or introduction leaves visible traces, the seals are broken or show signs of tampering, or an electronic monitoring system registers the removal or introduction,
- (c) the means of transport or container contains no concealed spaces where goods may be hidden, and

- (d) the spaces reserved for the goods are readily accessible for inspection by a customs authority.

(2) Road vehicles, trailers, semi-trailers and containers approved for the carriage of goods under customs seal in accordance with the Convention, or any other international agreement to which the Bailiwick is a party and to similar effect, are also suitable for sealing.

Details of seals.

26. (1) Customs seals, and seals of a special type in paragraph 21(7), must have at least the following essential characteristics and comply with the following technical specifications -

- (a) essential characteristics of the seals -
 - (i) remaining intact and securely fastened in normal use,
 - (ii) being easily checkable and recognisable,
 - (iii) being so manufactured that any breakage, tampering or removal leaves traces visible to the naked eye,
 - (iv) being designed for single use or, if intended for multiple use, being so designed that they can be given a clear, individual identification mark each time they are re-used,
 - (v) bearing individual seal identifiers which are permanent, readily legible and uniquely numbered,
- (b) technical specifications -

- (i) the form and dimensions of seals may vary with the sealing method used but the dimensions are such as to ensure that identification marks are easy to read,
- (ii) the identification marks of seals must be impossible to falsify and difficult to reproduce,
- (iii) the material used must be resistant to accidental breakage and such as to prevent undetectable falsification or reuse.

(2) Where seals, or seals of a special type in paragraph 21(7), have been certified by a competent body in accordance with ISO International Standard No 17712:2013 'Freight containers – Mechanical Seals' published by the International Organization for Standardization in May 2013, Edition 2 (or any later edition), those seals are deemed to fulfil the requirements laid down in subparagraph (1).

(3) The Chief Revenue Officer must ensure that, for containerised transports, seals or seals of a special type with high-security features must be used to the widest possible extent.

(4) The customs seal must bear the following indications -

- (a) the word "Customs" or a corresponding abbreviation, and
- (b) the United Kingdom country code, in the form of the ISO-alpha-2 country code, "GB".

(5) A seal of a special type must bear either of the following indications -

- (a) the name of the person authorised in accordance with paragraph 21(7) to use it,
- (b) the corresponding abbreviation or code on the basis of which the Chief Revenue Officer can identify the person concerned.

(6) The holder of the procedure must enter the number and the individual seal identifiers of the seals of a special type in the declaration and those seals must be affixed no later than when the goods are released for the common transit procedure.

(7) The Chief Officer of Customs and Excise must -

- (a) notify the customs authorities of the other common transit states of seals of a special type which that Officer has decided to approve, and have not decided to approve for reasons of irregularities or technical deficiencies,
- (b) review the seals of a special type approved by them and in use, when that Officer receives information that another customs authority has decided not to approve a particular seal of a special type,
- (c) conduct a mutual consultation in order to reach a common assessment, and

- (d) monitor the use of the seals of a special type in paragraph 21(7).

Alternative identification measures to sealing.

27. (1) By way of derogation from paragraph 24, the Chief Revenue Officer may decide not to seal the goods subject to the common transit procedure and instead rely on the description of the goods in the declaration or in the supplementary documents, provided that the description -

- (a) is sufficiently precise to permit easy identification of the goods, and
- (b) states their quantity, nature and any special features such as serial numbers of the goods.

(2) By way of derogation from paragraph 24, where the goods are carried by air, the means of transport and the individual packages containing the goods need not be sealed, unless the Chief Revenue Officer decides otherwise, where either -

- (a) labels are affixed to each consignment bearing the number of the accompanying airway bill, or
- (b) the consignment constitutes a load unit on which the number of the accompanying airway bill is indicated.

Release of goods for the common transit procedure.

28. (1) Only goods -

- (a) which have been sealed in accordance with paragraph 24, or

- (b) in respect of which alternative identification measures have been taken in accordance with paragraph 27,

may be released for the common transit procedure.

(2) On release of the goods, the Chief Revenue Officer must transmit the particulars of the common transit procedure -

- (a) to the declared customs office of destination,
- (b) to each declared customs office of transit that corresponds in another common transit state to the Bailiwick office in paragraph 18(1).

(3) The particulars in subsection (2) must be based on data derived from the declaration, as amended where appropriate.

(4) Subparagraph (2) does not apply in the case of a declared office that is a Bailiwick customs office.

(5) The Chief Revenue Officer must notify the holder of the procedure of the release of the goods for the common transit procedure.

(6) At the request of the holder of the common transit procedure, the Chief Revenue must provide to the holder of the procedure a TAD which complies with the data requirements stipulated in a public notice.

(7) In the case of an electronic transport document used as a declaration for air transport in paragraph 21(5) and (6), the goods may be released for the common transit procedure by the Chief Revenue Officer when the particulars of

the electronic transport document have been made available to the Bailiwick customs office of departure for the airport in accordance with the means identified in the authorisation.

(8) Where the goods are to become subject to the common transit procedure, the holder of the procedure must enter the appropriate codes next to all items in the electronic transport document.

(9) Goods subject to the common transit procedure are subject to the control for customs purposes of the Chief Revenue Officer, pursuant to this Part or otherwise.

(10) Relevant goods released and subject to a common transit procedure that starts in the Bailiwick are deemed to be declared for a special customs procedure, namely a transit procedure.

Goods declared for the common transit procedure by an authorised consignor.

29. (1) An authorised consignor intending to declare goods for the common transit procedure must lodge a declaration at the Bailiwick customs office of departure and await the expiry of the time-limit specified for this purpose in the authorisation under paragraph 21(4).

(2) The authorised consignor must enter the following information into the electronic transit system -

- (a) any route prescribed in accordance with paragraph 23(3),
- (b) the time-limit set in accordance within paragraph 23(1) within which the goods must be presented at the customs office of destination,

- (c) the number and the individual seal identifiers of the seals, where appropriate.

(3) The authorised consignor must print a TAD that complies with the data requirements stipulated in a public notice, but only after receipt of the notification of the release of the goods for the common transit procedure.

Presentation of goods moved subject to the common transit procedure to the Bailiwick customs office of transit.

30. (1) The goods together with the MRN of the declaration must be presented at the Bailiwick customs office of transit, except where the goods have arrived under a transit procedure started elsewhere in the Customs Territory.

(2) The MRN presented under subparagraph (1) must be accompanied by any corresponding TAD under paragraph 28(5) or 29(3).

(3) The Chief Revenue Officer must record the border passage of the goods on the basis of the particulars of the common transit procedure that appears on the declaration accepted by them at the Bailiwick customs office of departure.

(4) Where goods are carried via a Bailiwick customs office constituting a customs office of transit that is not the one declared, the Chief Revenue Officer must amend the relevant records accordingly.

(5) Any inspection of the goods at a Bailiwick customs office of transit must be carried out mainly on the basis of the particulars of the declaration for the common transit procedure accepted by the Chief Revenue Officer.

Incidents in the Bailiwick during movement of goods subject to the common transit procedure.

31. (1) A carrier must present the goods together with the MRN of the declaration to the Chief Revenue Officer if, within the Bailiwick -

- (a) the carrier is obliged to deviate from a route prescribed by the Chief Revenue Officer due to circumstances beyond the carrier's control,
- (b) the seals are broken or tampered with in the course of the transport operation for reasons beyond the carrier's control,
- (c) goods are transferred from one means of transport to another means of transport,
- (d) imminent danger necessitates partial or total unloading of the sealed means of transport,
- (e) there is an incident which may affect the ability of the holder of the common transit procedure or the carrier to comply with their respective obligations, or
- (f) any of the elements constituting a road vehicle accompanied by each of its trailers or semi-trailers is changed.

(2) Where the Chief Revenue Officer considers that the common transit procedure concerned may continue, the Officer may take any steps that the Officer considers necessary.

(3) In the case of an incident referred to in subparagraph (1)(c), presentation of the goods together with the MRN of the declaration is not required if the following conditions are fulfilled -

- (a) the goods are transferred from a means of transport that is not sealed, and
- (b) the holder of the common transit procedure or the carrier on behalf of the holder of the procedure provides relevant information concerning the transfer to the satisfaction of the Chief Revenue Officer.

(4) In the case of an incident referred to in subparagraph (1)(f), where the tractor unit of a road vehicle is changed without its trailers or semi-trailers being changed, presentation of the goods together with the MRN of the declaration is not required if the holder of the common transit procedure, or the carrier on behalf of the holder of the procedure, provides relevant information concerning the composition of the road vehicle to the satisfaction of the Chief Revenue Officer.

(5) In the cases referred to in subparagraph (1), the carrier must make the necessary entries in the TAD.

(6) Relevant information concerning incidents during common transit procedures must be recorded in the electronic transit system by the Chief Revenue Officer.

End of the common transit procedure (1): obligations of the holder of the procedure, and of the carrier and recipient of goods moving subject to the procedure.

32. (1) The holder of the common transit procedure is responsible for all of the following -

- (a) presentation of the goods intact, and the required information in paragraph 33(1)(c), at the customs office of destination within the time-limit set under paragraph 23(1), and in compliance with the measures taken by the Chief Revenue Officer and other customs authorities to ensure their identification,
- (b) observance of the customs provisions relating to the procedure,
- (c) unless otherwise provided for, provision of a guarantee pursuant to paragraph 56 in order to ensure payment of the amount of any customs debt which may be incurred in respect of the goods.

(2) A carrier, or recipient of goods who accepts goods knowing that those goods are moving subject to the common transit procedure, is also responsible for presentation of the goods intact at the customs office of destination within the time-limit set under paragraph 23(1) and in compliance with the measures taken by the Chief Revenue Officer and other customs authorities to ensure their identification.

(3) The operator of a fixed transport installation who is established in the Bailiwick is the carrier for the purposes of subparagraph (2).

(4) Except in a case covered by subparagraph (5) or (6), the obligation of the holder of the procedure in subparagraph (1) is met and the common transit procedure ends when the goods subject to the common transit procedure and the required information are available at the customs office of destination, in accordance with paragraph 33.

(5) The common transit procedure is deemed to have ended when the appropriate entry is made in the commercial records of the consignee, or the operator of a fixed transport installation, certifying that the goods transported by fixed transport installation -

- (a) have arrived at the consignee's plant,
- (b) are accepted into the distribution network of the consignee, or
- (c) have left the Bailiwick for a country other than a common transit state.

(6) If an electronic transport document is used as the declaration if so authorised under paragraph 21(5), the common transit procedure ends when both

-

- (a) the goods are presented at the customs office of destination for the airport, and
- (b) the particulars of the electronic transport document have been made available to that customs office in accordance with the means defined in the authorisation.

(7) The holder of the common transit procedure for the purposes of a case covered by subparagraph (6) must notify -

- (a) the Chief Revenue Office, and
- (b) the customs office of destination (if outside the Bailiwick),

of all offences and irregularities related to the common transit procedure.

End of the common transit procedure (1): further provisions.

33. (1) Subject to subparagraph (2), where goods subject to the common transit procedure arrive at the customs office of destination, the following must be presented to the Chief Revenue Officer or, if different, the competent customs authority at that office -

- (a) the goods,
- (b) the MRN of the declaration, and
- (c) any information required by the Chief Revenue Officer or that other customs authority.

(2) The presentation under subparagraph (1) must take place during the official opening hours of the office, unless -

- (a) the customs office of destination is in the Bailiwick, and
- (b) the Chief Revenue Officer allows, at the request of the person concerned, the presentation to take place outside the official opening hours of that office or at any other place.

(3) Where the presentation has taken place after the expiry of the time-limit set by the Chief Revenue Officer under paragraph 23(1), the holder of the common transit procedure is deemed to have complied with the time-limit where the holder or the carrier proves to the satisfaction of Chief Revenue Officer or that other customs authority that the delay is not attributable to the holder or carrier.

(4) The common transit procedure may be ended at a customs office other than that in the declaration, in which case -

- (a) that office is then the customs office of destination, and
- (b) the Chief Revenue Officer must notify the arrival to any customs office of destination outside the Bailiwick in the declaration.

(5) Where the common transit procedure is ended at a Bailiwick customs office other than the customs office declared in the declaration, the Chief Revenue Officer must amend the relevant records accordingly.

(6) At the request of the person presenting the goods to the Bailiwick customs office of destination, the Chief Revenue Officer must endorse a receipt which certifies the presentation of the goods at that customs office and contains a reference to the MRN of the declaration.

(7) The receipt must be provided as stipulated by paragraph 33 and must be completed in advance by the person concerned.

(8) The receipt must not be used as proof of the common transit procedure having ended.

End of the common transit procedure (2): goods received by an authorised consignee in Bailiwick.

34. (1) When the goods arrive at the authorised place in paragraph 21(8), the authorised consignee must -

- (a) immediately notify the Chief Revenue Officer about the arrival of the goods and inform them of any irregularities or incidents that occurred during transport,
- (b) unload the goods, but only after obtaining permission to do so from the Chief Revenue Officer,
- (c) after unloading, enter the results of the inspection and any other relevant information relating to the unloading into the authorised consignee's records without delay,
- (d) notify the Chief Revenue Officer about the results of the inspection of the goods and inform them of any irregularities, no later than the third day following the day on which permission from the Chief Revenue Officer to unload the goods was received.

(2) When the Chief Revenue Officer has received notification of the arrival of the goods at the premises of the authorised consignee under subparagraph (1), or of a person similarly authorised as such by a customs authority in another common transit state, that Officer must update the relevant records accordingly.

(3) When the Chief Revenue Officer has received the results of the inspection of the goods in subparagraph (1)(d), that Officer must update the relevant records accordingly no later than the sixth day following the day the goods were delivered to the authorised consignee.

(4) When the goods have been presented intact to the authorised consignee at the authorised place as provided for in paragraph 21(8), or to a person

similarly authorised as such by a customs authority in another common transit state, within the time-limit set by the Chief Revenue Officer under paragraph 23(1) -

- (a) the holder of the common transit procedure is deemed to have fulfilled the applicable obligations in paragraph 32(1), and
- (b) the common transit procedure is deemed to end in accordance with paragraph 32(4).

(5) At the carrier's request, the authorised consignee in subparagraph (1) must issue a receipt as stipulated by paragraph 35 which certifies the arrival of the goods at the authorised place mentioned in paragraph 21(8) and contains a reference to the MRN of the declaration.

Receipt endorsed by the Bailiwick customs office of destination, and receipt issued by authorised consignee.

35. A receipt under paragraph 33(6) or 34(5) must take the form stipulated in a public notice.

Verification and administrative assistance.

36. (1) The Chief Revenue Officer may use that Officer's powers to carry out post-release controls of the information supplied and of any documents, forms, authorisations or data relating to the common transit procedure in order to check that the entries, the information exchanged and the stamps are authentic.

(2) The Chief Revenue Officer must respond without delay upon receiving a request for such controls from the customs authority of another common transit state.

(3) Where the Chief Revenue Officer makes a request to the competent customs authority of another common transit state for a post-release control of information related to the common transit procedure, the conditions laid down in paragraph 41(1) for discharging the common transit procedure are deemed not to have been fulfilled until the authenticity and accuracy of the data have been confirmed.

(4) For the purposes of this paragraph, "**post-release control**" is a specific act performed by the Chief Revenue Officer in order to ensure compliance with customs and other legislation governing the common transit procedure.

Controls.

37. (1) Where the common transit procedure ends in the Bailiwick, the Chief Revenue Officer must carry out customs controls on the basis of the particulars of the common transit procedure known to that Officer.

(2) Where -

- (a) the common transit procedure ends in the Bailiwick,
- (b) no irregularity has been detected by the Chief Revenue Officer, and
- (c) the holder of the procedure presents the TAD,

the Chief Revenue Officer must endorse that document at the request of the holder of the procedure for the purpose of providing alternative proof of the ending of the procedure.

(3) The endorsement must consist of -

- (a) the Bailiwick customs office stamp,
- (b) the signature of the Chief Revenue Officer,
- (c) the date, and
- (d) the following phrase: "Alternative proof- 99202".

Alternative proof of ending the common transit procedure.

38. (1) The common transit procedure must be considered as having been ended correctly where the holder of the procedure presents, to the satisfaction of the Chief Revenue Officer, one of the following documents identifying the goods -

- (a) a document certified by the customs authority of a common transit state of destination which identifies the goods and establishes that the goods have been -
 - (i) presented at the customs office of destination, or
 - (ii) delivered to a person who is an authorised consignee or is correspondingly authorised by a customs authority in another common transit state,
- (b) a document or a customs record, certified by the customs authority of a common transit state, which establishes that the goods have physically left the Customs Territory,
- (c) a customs document issued in a third country where the goods are subject to a customs procedure (and here and

in paragraph (d), "**third country**" is any country except a common transit state),

(d) a document issued in a third country, stamped or otherwise certified by the customs authority of that country and establishing that the goods are considered to be in free circulation in that country.

(2) For the purposes of subparagraph (1), copies certified as being true copies by the body which certified the original documents may be provided as proof.

(3) The notification of arrival of the goods received by the Chief Revenue Officer corresponding to the one referred to in paragraph 7(5) or 9(2), or a receipt corresponding in relation to another common transit state to the one referred to in paragraph 32, must not be considered to be proof that the common transit procedure has been ended correctly.

Enquiry procedure for goods moved subject to the common transit procedure.

39. (1) Where, after receiving the notification of the arrival of the goods, the Chief Revenue Officer has not received any control results from the customs office of destination outside the Bailiwick within 6 days of the goods being presented to that office, or of the goods being presented to the person in another common transit state as mentioned in paragraph 34(2), that Officer must immediately request the control results from the customs office of destination.

(2) For the purposes of subparagraph (1), "**control results**" are those in another common transit state corresponding to the ones in paragraphs 12 and 13.

(3) Where the Chief Revenue Officer has not yet received information that allows for the discharge of the common transit procedure or for the

recovery of the customs debt, that Officer may request the relevant information from the holder of the procedure or, where sufficient particulars are available at the place of destination outside the Bailiwick, from the customs office of destination outside the Bailiwick, in the following cases -

- (a) the Chief Revenue Officer has not received the notification of arrival of the goods, corresponding to that in paragraph 7(5), by the expiry of the time-limit set for the presentation of the goods under paragraph 23(1),
- (b) the Chief Revenue Officer has not received the control results requested in accordance with subparagraph (1),
- (c) the Chief Revenue Officer becomes aware that the notification of arrival of the goods was or the control results were sent in error.

(4) The Chief Revenue Officer must send -

- (a) requests for information in accordance with subparagraph (2)(a) within a period of 7 days after the expiry of the time limit referred to there, and
- (b) requests for information in accordance with subparagraph (2)(b) within a period a period of 7 days after the expiry of the applicable time-limit referred to in subparagraph (1).

(5) However if, before the expiry of those time-limits, the Chief Revenue Officer receives information that the common transit procedure has not been

ended correctly, or suspects that to be the case, that Officer must send the request without delay.

(6) Where, following a request in accordance with subparagraph (3), the customs office of destination outside the Bailiwick has not provided sufficient information for the common transit procedure to be discharged, the Chief Revenue Officer must require the holder of the procedure to provide that information, at the latest 28 days after initiating the enquiry procedure.

(7) The holder of the procedure, if in the Bailiwick, must reply to that requirement within 28 days from date on which it was sent.

(8) If the information provided in a reply from the holder of the procedure in accordance with subparagraph (6) is not sufficient to discharge the common transit procedure, but the Chief Revenue Officer considers it sufficient in order to continue the enquiry procedure, that Officer must immediately send a request for supplementary information to the customs office in subparagraph (6).

(9) Where, during the steps of an enquiry procedure set out in subparagraphs (1) to (8), it is established that the common transit procedure was ended correctly, the Chief Revenue Officer must discharge the common transit procedure and must immediately inform the holder of the procedure and, where appropriate, any customs authority outside the Bailiwick that may have initiated recovery proceedings for the customs debt.

(10) Where during the steps of an enquiry procedure set out in subparagraphs (1) to (8) it is established that the common transit procedure cannot be discharged, the Chief Revenue Officer must establish whether a customs debt has been incurred.

(11) If a customs debt has been so incurred, the Chief Revenue Officer must -

- (a) identify the debtor, and
- (b) determine the customs authority responsible for notifying the customs debt to the debtor.

Duties if a customs debt arises in another common transit state.

40. (1) Subparagraphs (2) and (3) apply where the Chief Revenue Officer obtains evidence during the enquiry procedure that the place where the events from which the customs debt arises occurred is in another common transit state.

(2) The Chief Revenue Officer shall immediately, and in any event within the time-limit in subparagraph (3), send all the information available to the competent customs authority at that place outside the Bailiwick.

(3) The time-limit is 7 months from the latest date on which the goods should have been presented at the customs office of destination, unless before the expiry of that time-limit a request to transfer the recovery of the customs debt was sent by the authority responsible for the place where, according to the evidence obtained by the Chief Revenue Officer, the events from which the customs debt arises occurred, in which case, that time-limit is extended by 1 month.

(4) If the Chief Revenue Officer has not within 28 days received information from that competent customs authority acknowledging the information and informing them whether it is responsible for the recovery of the customs debt, that Officer must immediately resume the enquiry procedure or start the recovery of that customs debt in the Bailiwick.

Discharge of the common transit procedure.

41. (1) The common transit procedure is discharged when the Chief Revenue Officer and any customs authority for the customs office of destination outside the Bailiwick are in a position to establish, on the basis of a comparison of the data available to the Chief Revenue Officer and any customs office of destination, that the procedure has ended correctly.

(2) Accordingly, where the common transit procedure is discharged, the deemed transit procedure in paragraph 28(10) is then deemed to be similarly discharged.

(3) The Chief Revenue Officer, acting with any customs authority for any customs office of destination outside the Bailiwick, must take all the measures necessary and within that Officer's powers to regularise the situation of the goods in respect of which a common transit procedure has not been discharged under the conditions prescribed.

(4) In the case of a common transit procedure ending in accordance with paragraph 32(6), that common transit procedure is deemed to be discharged unless the Chief Revenue Officer has received information or have established that the procedure has not ended correctly.

(5) Accordingly, where the common transit procedure is deemed to be discharged, the deemed transit procedure in paragraph 28(10) is then deemed to be similarly discharged.

Consequences of common transit procedure discharge.

42. On the discharge of a common transit procedure in the Bailiwick, any relevant goods that were subject to it become subject to the obligations and liabilities under the Customs Laws, including the liability to pay import duty and, where relevant, excise duty, and the obligation to make a customs declaration for the goods for release to free circulation or to another special customs procedure.

Controls and seals.

43. Whenever a seal needs to be removed in the Bailiwick to allow customs inspection for the purposes of this Part, the Chief Revenue Officer must -

- (a) endeavour to reseal as necessary with a customs seal of at least equivalent security features, and
- (b) note the particulars of the action including the new seal number on the cargo documentation.

PART 4

Simplifications for the paper-based common transit procedure
for goods carried by air

Authorisations for the use of a paper-based common transit procedure for goods carried by air.

44. (1) The Chief Officer of Customs and Excise may grant to an applicant meeting the following conditions of authorisation for the use of the paper-based common transit procedure for goods carried by air -

- (a) the applicant is an airline company,
- (b) the applicant is established in the Bailiwick (in accordance with the criteria in paragraph 21(3)),
- (c) the applicant regularly uses the common transit procedure, or the Chief Officer of Customs and Excise knows that the applicant can meet the obligations under the procedure,

(d) neither the applicant, nor any director or senior employee of the applicant, have been involved in a breach of an obligation relating to tax or a Customs obligation, which in the opinion of the Chief Officer of Customs and Excise is -

(i) a serious breach having regard to the circumstances and nature of any breach and the number of any breaches, and

(ii) relevant to the suitability of the applicant to be authorised under this paragraph, and

(e) neither the applicant, nor any director or senior employee of the applicant, have criminal convictions which in the opinion of the Chief Officer of Customs and Excise are -

(i) serious having regard to the type of conviction, and

(ii) relevant to the suitability of the applicant to be authorised under this paragraph.

(2) The authorisation for the use of the paper-based common transit procedure for goods carried by air only applies in the common transit states specified in the authorisation.

(3) The authorisation operates as a simplification of the common transit procedure in Parts 2 and 3.

A manifest as a declaration for the use of the paper-based common transit procedure for goods carried by air.

45. (1) The Chief Officer of Customs and Excise may authorise an airline company to use the goods manifest as a declaration where it corresponds in substance to the form set out in Appendix 3 of Annex 9 to the Convention on International Civil Aviation, done at Chicago on 7 December 1944, Ninth Edition (or any later edition).

(2) The authorisation referred to in paragraph 44 must indicate the form of the manifest and the airports of departure and destination for common transit procedures.

(3) The airline company authorised in accordance with paragraph 44 must send an authenticated copy of that authorisation to the competent customs authorities for each of the airports concerned.

Formalities to be carried out by the airline company.

46. (1) The airline company must enter the following information into the manifest -

(a) the code -

(i) T1 in accordance with Article 109(1)(a) of Appendix I to the Convention, or

(ii) T2 or T2F in accordance with Article 109(1)(b) of Appendix I to the Convention,

(b) the name of the airline company transporting the goods,

(c) the flight number,

- (d) the date of the flight, and
- (e) the airport of departure and the airport of destination.

(2) In addition to the information in subparagraph (1), the airline company must for each consignment enter into that manifest the following information -

- (a) the number of the air waybill,
- (b) the number of packages,
- (c) the trade description of the goods, including all the details necessary for their identification, and
- (d) the gross mass.

(3) Where goods are grouped -

- (a) the goods' description in the manifest must be replaced, where appropriate, by the entry 'Consolidation', which may be abbreviated, and
- (b) the air waybills for consignments on the manifest must -
 - (i) contain the trade description of the goods, including all the details necessary for their identification, and
 - (ii) be attached to the manifest.

(4) The airline company must date and sign the manifest.

(5) At least two copies of the manifest must be presented to the competent customs authority for the airport of departure, and if that is in the Bailiwick, the Chief Revenue Officer must retain one copy.

(6) A copy of the manifest must be presented to the competent customs authority for the airport of destination, which is the Chief Revenue Officer if that airport is in the Bailiwick.

Verification of a list of manifests used as a paper-based declaration for goods carried by air.

47. (1) Once a month, the Chief Revenue Officer must authenticate a list of manifests drawn up by the airline companies which were presented to that Officer during the previous month, and must transmit it to the customs authority for each airport of departure.

(2) That list must include the following information for each manifest -

- (a) the number of the manifest,
- (b) the code identifying the manifest as a declaration in accordance with paragraph 47(1)(a),
- (c) the name of the airline company which transported the goods,
- (d) the flight number, and

(e) the date of the flight.

(3) The authorisation as referred to in paragraph 43 may also provide that the airline company itself may transmit the list referred to in subparagraph (1) to the competent customs authorities of each airport of departure outside the Bailiwick.

(4) In the event of irregularities found in connection with the information on the manifests appearing on the list, the Chief Revenue Officer must inform -

- (a) the competent customs authority for the airport of departure (if not in the Bailiwick), and
- (b) the competent customs authority which granted the authorisation (if not granted in the Bailiwick),

referring in particular to the air waybills for the goods in question.

General provision for Part 4

Provision relating to authorisations for the use of the paper-based common transit procedures for goods carried by air.

48. An authorisation referred to in paragraph 44 must only be granted provided that -

- (a) the Chief Officer of Customs and Excise considers that it will be able to exercise control of the goods subject to the common transit procedure without introducing administrative measures disproportionate to the requirements of the person concerned,

- (b) the applicant keeps records which enable the Chief Revenue Officer to carry out effective controls, and
- (c) the applicant must be able to comply with any condition additional to paragraphs (a) and (b) which the Chief Officer of Customs and Excise considers will be a justified condition of the authorisation if granted.

PART 5

General provision for the purposes of this Schedule

Provision for air.

49. A requirement for information under paragraph 39(4) has effect as if made under section 15 of the Principal Customs Law and to a person to whom that section applies.

Liability to import duty.

50. Nothing in this Schedule affects any incurrance of liability to import duty from a common transit procedure, or the person liable, by or under the Customs Laws, except that in situations covered by paragraph 6(4) or 32(4) the recipient of the goods is also jointly and severally liable with any person liable by or under the Customs Laws.

Establishing the customs status of goods, etc.

51. For the purposes of Article 8(2), 9(4), 9(7), 10(3) or 12(1) of Appendix II of the Convention, the Chief Revenue Officer may carry out the functions of the "competent office", "customs office", or "customs office of departure" if in each respective case it is in the Bailiwick.

Authorisation to issue data for the purposes of the Convention.

52. (1) A person able to be authorised under paragraph 21(2) may be authorised by the Chief Officer of Customs and Excise to issue T2L or T2LF data for the purposes of the Convention without having to present this to the Chief Revenue Officer for endorsement.

(2) Authorisation under subparagraph (1) only applies to a person who -

(a) will regularly issue the data and use it for a proper purpose, and

(b) is able to comply with any condition additional to subparagraph (a) which the Chief Officer of Customs and Excise considers will be a justified condition of the authorisation if granted.

(3) The authorisation may stipulate that the front of the forms used in issuing the T2L or T2LF data and any continuation sheet or sheets must be -

(a) stamped in advance with the stamp of the office referred to in Article 15(1)(a) of Appendix II to the Convention and signed by an official of that office, or

(b) stamped by the authorised issuer in subparagraph (1) with a special metal stamp approved by the competent authorities and conforming to the specimen in Annex B9 of Appendix III to the Convention.

(4) The stamp of the authorised issuer may be pre-printed on the forms if the printing is entrusted to a printer approved for that purpose.

(5) In the event of the misuse by any person of T2L or T2LF data issued under subparagraph (1), the authorised issuer shall be liable, without prejudice to any criminal proceedings, for the payment of duties and other charges payable in respect of goods carried under cover of such data, unless that issuer can satisfy the Chief Revenue Officer that the authorised issuer took all necessary security measures required under Article 16 of Appendix II to the Convention.

(6) Subject to subparagraph (7), the authorised issuer in subparagraph (1) may be authorised by the Chief Officer of Customs and Excise not to sign such T2 or T2LF data issued using the special metal stamp in subparagraph (3)(b) which are drawn up by an electronic or automatic data processing system.

(7) The authorisation in subparagraph (6) is subject to the authorised issuer previously having given to the Chief Officer of Customs and Excise a written undertaking acknowledging liability for the legal consequences arising from all such T2L and T2LF data.

(8) Each T2L or T2LF data drawn up in accordance with subparagraph (6) must contain in place of the authorised issuer's signature the endorsement: "Signature waived".

Co-operation with other customs services.

53. Provision corresponding to section 54B of the Principal Customs Law applies where the Chief Revenue Officer co-operates with other customs services (whether or not about import duty) on matters of mutual concern for any of the purposes of this Schedule.

Business continuity procedure for the common transit procedure.

54. A public notice must stipulate the business continuity procedure for use by the holder of the common transit procedure, including an authorised consignor, in the event of a temporary failure of -

- (a) the electronic transit system in Parts 2 and 3,
- (b) the computerised system used by the holders of the procedure for making the declarations for the common transit procedure by means of electronic data-processing techniques, or
- (c) the electronic connection between the computerised system used by the holders of the procedure for making the declarations for the common transit procedure by means of electronic data-processing techniques and the electronic transit system.

Provision for airlines.

55. (1) The Chief Officer of Customs and Excise may authorise, in the case of air transport, an applicant to use an electronic transport document as a declaration for the common transit procedure, provided it contains the particulars of such declaration and those particulars are available to the customs authorities for the place of departure and destination to allow the customs control of the goods and the discharge of the procedure.

(2) The authorisation in subparagraph (1) is subject to paragraph 21(1) to (3) (but only to the extent that it concerns paragraph 21(5) and (6)) and must only be granted where -

- (a) the Chief Officer of Customs and Excise has consulted the customs authorities for the airports of departure and destination and have received no notification from either authority, within 45 days from the communication, that the applicant does not fulfil one or more of the conditions for granting the authorisation,

- (b) the applicant operates a significant number of flights between common transit state airports, and
- (c) the applicant demonstrates the ability to ensure that the particulars of the electronic transport document are available to the customs office of departure for the airport of departure and to the customs office of destination for the airport of destination, and that those particulars are the same.

(3) Expressions used in this paragraph have the same meaning as corresponding expressions in Part 4.

Guarantees.

56. (1) A guarantee for the purposes of this Schedule may be given -

- (a) on particular goods declared for the common transit procedure (a "**individual guarantee**"), or
- (b) on all goods declared for the common transit procedure in one or more calendar months (a "**comprehensive guarantee**").

(2) In this Schedule, a "**customs debt**" has the same meaning as in paragraph 18(4).

(3) A guarantor for an individual guarantee -

- (a) must be approved by the Chief Revenue Officer or HMRC,

(b) must be established in the British Islands, and

(c) may only guarantee the customs debt of another person.

(4) The amount of the individual guarantee must correspond to the maximum amount of customs debt which may become payable in connection with each common transit procedure in respect of which the guarantee is provided, in the period between the declaring of the goods for the common transit procedure and the discharge of that procedure.

(5) A comprehensive guarantee may be given for the purposes of this Schedule only where the guarantor has been authorised to give a comprehensive guarantee by HMRC in accordance with regulations made under Schedule 6 to the Taxation (Cross-border Trade) Act 2018, as supplemented and modified by paragraph 29(2) and 64 of the Customs Transit Procedures (EU Exit) Regulations 2018.

(6) For the purposes of paragraph (5), the Chief Revenue Officer may provide to HMRC information about a person's suitability for a comprehensive guarantee but only to the extent for establishing the requirements set out in regulation 97(4) of the Customs (Import Duty) (EU Exit) Regulations 2018.

(7) The Committee may publish a public notice further stipulating the types and forms of guarantee acceptable for the purposes of this Schedule.

(8) Where the common transit procedure has not been discharged, the Chief Revenue Officer must, within 9 months from the time limit prescribed under paragraph 23(1) for presentation of the goods at the customs office of destination, notify the guarantor that the common transit procedure has not been discharged.

(9) Where the common transit procedure has not been discharged and the customs debt is incurred, the Chief Revenue Officer must, within 3 years from the date of acceptance of the declaration for the common transit procedure, notify the guarantor that the guarantor is or might be required to pay the customs debt for which the guarantor is liable in respect of the common transit procedure in question.

(10) The guarantor is released from the obligations of the guarantee if either of the notifications provided for in subparagraphs (7) and (8) have not been issued to the guarantor before the expiry of the time limit.

(11) Where either of the notifications has been issued, the guarantor must be informed by the Chief Revenue Officer of the recovery of the customs debt or the discharge of the common transit procedure.

(12) No guarantee is required in any of the following situations -

- (a) goods carried by air in accordance with the authorisation in paragraph 21(5),
- (b) goods carried by a fixed transport installation as mentioned in paragraph 18(2), or
- (c) goods carried by air under Part 4.

SCHEDULE 2

Regulation 2

The TIR transit procedure

PART 1

General provision for the TIR transit procedure

Interpretation.

1. (1) For the purposes of this Schedule -

an "**authorisation**" given by, the Chief Officer of Customs and Excise is governed by section 73A of the Principal Customs Law, and

a "**declaration**" is to be understood in the light of provision made by or under section 15 of the Principal Customs Law for the purposes of the TIR Convention or, as the context requires, corresponding provision made for those purposes under the law of another state,

"**TIR Convention**" means the Customs Convention on the International Transport of Goods subject to the cover of TIR Carnets done at Geneva on 14th November 1975 in regulation 3, as most recently amended on 1st October 2009, and

the "**TIR transit procedure**" is a one covered by the TIR Convention.

- (2) For the purposes of this Schedule -

- (a) the Bailiwick customs office of entry, departure, destination or exit is any Bailiwick customs office

stipulated for the purposes of the TIR transit procedure in a public notice,

- (b) the Bailiwick customs office of entry is the Bailiwick office stipulated in that public notice and where the goods subject to the TIR procedure are to be presented after entry into the Customs Territory,
 - (c) the customs office of departure, as the context requires, is the Bailiwick office stipulated in that public notice and where the TIR transit procedure starts in the Customs Territory, or the customs office outside the Customs Territory where the TIR transit procedure starts,
 - (d) the Bailiwick customs office of destination is the Bailiwick customs office stipulated in that public notice and where the TIR transit procedure ends,
 - (e) the Bailiwick customs office of exit is the Bailiwick customs office stipulated in that public notice and where the goods subject to the TIR transit procedure are to leave the Customs Territory,
 - (f) a single TIR transit procedure must not include more than four customs offices of departure or destination (whether or not Bailiwick customs offices), in total.
- (3) The "**carrier**" for the purposes of the TIR transit procedure is -

- (a) the person who brings the goods, or assumes responsibility for the carriage of the goods, to a customs office in the Bailiwick, or
- (b) a person who takes the goods from, or assumes responsibility for the carriage of the goods from, the Customs Territory.

The TIR transit procedure: introduction.

2. (1) Under the TIR transit procedure provided for by this Schedule, relevant goods may be moved within the Customs Territory without being subject to import duty if the movement takes place in accordance with the TIR Convention, provided that the movement -

- (a) begins or ends outside the Customs Territory, or
- (b) is effected between two points in the Customs Territory through territory outside.

(2) The TIR transit procedure may also be used for the export of domestic goods from the Customs Territory under the applicable export provisions.

PART 2

TIR transit procedures that start outside the Customs Territory

TIR transit procedure: preliminaries.

3. (1) Goods subject to the TIR transit procedure are deemed to be declared for a transit procedure when those goods are brought into the Customs Territory.

(2) If the goods mentioned in subparagraph (1) are relevant goods, they are deemed to be declared for a transit procedure and no additional declaration is necessary either before or on import for the purposes of the importation.

(3) The goods in subparagraph (1) must be presented to the Chief Revenue Officer at the Bailiwick customs office of entry by or on behalf of the holder of the TIR Carnet in question.

(4) The TIR Carnet counterfoils completed by customs authorities outside the Customs Territory in the course of the TIR transit procedure are sufficient evidence of the goods being subject to the TIR transit procedure.

Formalities to be completed at the Bailiwick office of entry.

4. (1) The TIR Carnet holder must without delay submit the TIR Carnet for the TIR transit procedure to Chief Revenue Officer at the Bailiwick customs office of entry.

(2) The Chief Revenue Officer may set a time-limit within which the goods must be presented to the customs office of destination, taking into account the following -

- (a) the route,
- (b) the means of transport,
- (c) transport legislation or other legislation which might have an impact on setting a time-limit,
- (d) any relevant information communicated to that Officer by the TIR Carnet holder.

(3) The Chief Revenue Officer may prescribe a route for the TIR transit procedure, if that Officer considers this necessary, taking into account any relevant information communicated to that Officer by the TIR Carnet holder.

(4) Where the goods are then released by the Chief Revenue Officer for the TIR transit procedure in the Customs Territory (including the Bailiwick), that Officer must notify the TIR Carnet holder of the release of the goods for the TIR transit procedure.

(5) The provision made by the Articles 16 and 17 of, and Annex 5 to, the TIR Convention, applies to a TIR transit procedure in the Bailiwick ("TIR" plates on vehicles, proper use of TIR Carnets).

Incidents during movement of goods.

5. (1) The carrier must present without undue delay, after any incident in the Bailiwick (or, if the place of the incident cannot be established, detected there), during the TIR transit procedure, the goods together with the road vehicle, the combination of vehicles or the container, and the TIR Carnet of the TIR transit procedure to the Chief Revenue Officer at the nearest Bailiwick customs office where

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(a) the carrier is obliged to deviate from the route prescribed in accordance with paragraph 4(3) due to circumstances beyond the carrier's control, or

(b) there is an incident or accident within the meaning of Article 25 of the TIR Convention.

(2) Where the Chief Revenue Officer considers that the TIR transit procedure concerned may continue, that Officer may take any steps that it considers necessary (and must disregard minor breaches of time-limits or routes).

(3) Where the Chief Revenue Officer considers that the TIR transit procedure concerned must not continue, the procedure terminates and the Chief Revenue Officer must proceed according to paragraph 11.

(4) Relevant information concerning the incidents referred to in subparagraph (1) must be recorded in TIR Carnet by the Chief Revenue Officer.

Presentation of goods at the Bailiwick customs office of destination.

6. (1) Where goods moved subject to a TIR transit procedure arrive at a Bailiwick customs office of destination, the following must be presented to the Chief Revenue Officer at that office during its official opening hours -

- (a) the goods together with the road vehicle, the combination of vehicles or the container,
- (b) the TIR Carnet, and
- (c) any information required by the Chief Revenue Officer.

(2) The Chief Revenue Officer may, at the request of the person concerned, allow the presentation to take place outside the official opening hours of that office or at any other place.

(3) Where the presentation has taken place at the Bailiwick customs office of destination after expiry of the time-limit set by the Chief Revenue Officer, the TIR Carnet holder is deemed to have complied with the time-limit where the holder or the carrier proves to the satisfaction of the Chief Revenue Officer that the delay is not attributable to the holder or the carrier.

(4) A TIR transit procedure may be terminated at a customs office in the Customs Territory (including at a Bailiwick customs office) other than the one specified in the TIR Carnet, in which case that customs office is then the customs office of destination in the Customs Territory.

Formalities at the Bailiwick customs office of destination.

7. (1) The Chief Revenue Officer must terminate the TIR transit procedure in accordance with Articles 1(d) and 28(1) of the TIR Convention, in particular by -

- (a) completing counterfoil No. 2 of the TIR Carnet,
- (b) retaining Voucher No. 2 of the TIR Carnet, and
- (c) returning the TIR Carnet to the TIR Carnet holder or to the person acting on that holder's behalf.

(2) Where paragraph 6 applies, the Chief Revenue Officer must return the appropriate part of Voucher No. 2 of the TIR Carnet to the customs office of departure without delay.

Formalities for goods received by an authorised consignee.

8. (1) When the goods arrive at the authorised place in the authorisation referred to in paragraph 25, the authorised consignee must -

- (a) immediately notify the Chief Revenue Officer about the arrival of the goods and inform them of any irregularities or incidents that occurred during transport, in each case within the time-limit for the purpose set in that authorisation,

- (b) unload the goods, but only after obtaining permission from the Chief Revenue Officer to do so, and enter the results of the inspection and any other relevant information relating to the unloading into the authorised consignee's records without delay, and
- (c) notify the Chief Revenue Officer about the results of the inspection of the goods, and inform it of any irregularities, no later than the third day following the day on which permission from the Chief Revenue Officer to unload the goods was received.

(2) The authorised consignee must ensure that the TIR Carnet for the TIR transit procedure is presented, within the time-limit laid down in the authorisation, to the Chief Revenue Officer at the Bailiwick customs office of destination for the purposes of terminating the TIR transit procedure in accordance with paragraph 7(1).

(3) The TIR Carnet holder is considered to have fulfilled the obligations under Article 1(o) of the TIR Convention where the TIR Carnet together with the road vehicle, the combination of vehicles or the container and the goods have been presented intact to the authorised consignee at the place specified in the authorisation in paragraph 25.

Alternative proof of termination of the TIR transit procedure.

9. (1) The TIR transit procedure must be considered as having been terminated correctly, within the time-limit set in accordance with provision corresponding to paragraph 14(2), where the TIR Carnet holder or the guaranteeing association (as defined in Article 1(q) of the TIR Convention) presents, to the satisfaction of the Chief Revenue Officer, one of the following documents identifying the goods -

- (a) a document certified by the Chief Revenue Officer which identifies the goods and establishes that the goods have been presented at the customs office of destination, or have been delivered to an authorised consignee in paragraph 25,
- (b) a document or a customs record, certified by the Chief Revenue Officer, which establishes that the goods physically left the Customs Territory,
- (c) a customs document issued in a country outside the Customs Territory, where the goods are placed under a customs procedure, or
- (d) a document issued in a country outside the Customs Territory, stamped or otherwise certified by the customs authority of that country and establishing that the goods are considered to be in free circulation in that country.

(2) For the purposes of subparagraph (1), copies certified as being true copies by the body which certified the original documents may be provided as proof.

Enquiry procedure.

10. (1) Where the TIR transit procedure terminates under paragraph 5(3), or under 7(1) but with an irregularity, the Chief Revenue Officer must require information about that irregularity from the TIR Carnet holder.

(2) The TIR Carnet holder must provide the information no later than 28 days after receiving the requirement.

(3) If the Chief Revenue Officer remains unable to discharge the TIR transit procedure upon receiving that information, that Officer must immediately notify the guaranteeing association in question and invite it to provide proof that the procedure should be discharged.

Discharge of the TIR transit procedure.

11. The Chief Revenue Officer must discharge the TIR transit procedure where it is properly terminated without irregularity under paragraph 7(1), or any irregularity is resolved following receipt of the information in paragraph 10(2) or 10(3).

PART 3

TIR transit procedures that start in the Bailiwick

Place for controls and formalities for goods leaving and re-entering the Customs Territory.

12. Where, in the course of movement of goods from one point to another point in the Customs Territory, goods leave and re-enter the Customs Territory, the customs controls and formalities applicable in accordance with the TIR Convention must be carried out by the competent customs authorities at the points where the goods -

(a) temporarily leave, and

(b) subsequently re-enter,

the Customs Territory, including for controls to be carried out by the Chief Revenue Officer where goods leave or re-enter the Customs Territory through the Bailiwick subject to the TIR transit procedure.

Route for movements of goods.

13. (1) Goods moved subject to the TIR transit procedure must be transported to the customs office of destination along an economically justified route.

(2) Where the Chief Revenue Officer considers it necessary, that Officer may prescribe a route for the TIR transit procedure taking into account any relevant information communicated to that Officer by the TIR Carnet holder.

Formalities to be completed at the Bailiwick customs office of departure.

14. (1) The TIR Carnet holder must submit the TIR Carnet for the TIR transit procedure to the Chief Revenue Officer at the Bailiwick customs office of departure.

(2) The Chief Revenue Officer may set a time-limit within which the goods must be presented to the customs office of exit, taking into account the following -

- (a) the route,
- (b) the means of transport,
- (c) transport legislation or other legislation which might have an impact on setting a time-limit, and
- (d) any relevant information communicated to the Chief Revenue Officer by the TIR Carnet holder.

(3) The Chief Revenue Officer must notify the TIR Carnet holder of the release of the goods for the TIR transit procedure in the Bailiwick.

(4) The goods in subparagraph (2) must then be presented to the Chief Revenue Officer at the Bailiwick customs office of departure by or on behalf of the holder of the TIR Carnet in question.

(5) The goods moved subject to the TIR transit procedure must then be presented to the competent customs authorities at the designated customs office of exit in the Customs Territory (including the Chief Revenue Officer at the Bailiwick customs office of exit where the goods are due to exit the Customs Territory from the Bailiwick), and the following must be presented at that office during its official opening hours -

- (a) the goods together with the road vehicle, the combination of vehicles or the container,
- (b) the TIR Carnet, and
- (c) any information required by the Chief Revenue Officer or the competent customs authorities at the customs office of exit elsewhere in the Customs Territory (as the case may be).

(6) The Chief Revenue Officer or the competent customs authorities at the customs office of exit elsewhere in the Customs Territory (as the case may be) may, at the request of the person concerned, allow the presentation to take place outside the official opening hours of that office or at any other place.

(7) The provision made by Articles 16 and 17 of, and Annex 5 to, the TIR Convention applies to a TIR transit procedure in the Bailiwick ("TIR" plates on vehicles, proper use of TIR Carnet).

Incidents during movement of goods.

15. (1) The carrier must present without undue delay, after any incident in the Bailiwick (or, if the place of the incident cannot be established, detected there), during the TIR transit procedure, the goods together with the road vehicle, the combination of vehicles or the container and the TIR Carnet of the TIR transit procedure to the Chief Revenue Officer at the Bailiwick customs office where -

- (a) the carrier is obliged to deviate from a route prescribed in accordance with paragraph 13(2) due to circumstances beyond the carrier's control, or
- (b) there is an incident or accident within the meaning of Article 25 of the TIR Convention.

(2) Where the Chief Revenue Officer considers that the TIR transit procedure concerned may continue, that Officer may take any necessary steps (and must disregard minor breaches of time-limits or routes).

(3) Where the Chief Revenue Officer considers that the TIR transit procedure concerned must not continue, the procedure terminates and that Officer must proceed according to paragraph 22.

(4) Relevant information concerning the incidents referred to in subparagraph (1) must be recorded in TIR Carnet by the Chief Revenue Officer.

Returning goods subject to the TIR transit procedure.

16. (1) In the case of relevant goods subject to a TIR transit procedure that starts in the Bailiwick, these goods are deemed to be declared for a transit procedure within section 15A of the Principal Customs Law.

(2) The goods in subparagraph (1) are deemed to be declared for a transit procedure and no additional customs declaration is necessary, either before or on re-import, for the purposes of that re-importation.

(3) The goods in subparagraph (1) must be presented by or on behalf of the holder of the TIR Carnet in question to -

- (a) the Bailiwick customs office of entry if the Bailiwick is the first point of entry into the Customs Territory, or
- (b) the Bailiwick customs office of destination if the goods have arrived from within the Customs Territory.

(4) The TIR Carnet counterfoils completed by competent customs authorities outside the Bailiwick in the course of the TIR transit procedure are sufficient evidence of the goods being subject to the TIR transit procedure.

Formalities to be completed at the Bailiwick customs office of entry.

17. (1) The TIR Carnet holder must without delay submit the TIR Carnet for the TIR transit procedure to the Chief Revenue Officer at the Bailiwick customs office of entry.

(2) The Chief Revenue Officer may set a time-limit within which the goods must be presented to the Bailiwick customs office of destination, taking into account the following -

- (a) the route,
- (b) the means of transport,

- (c) transport legislation or other legislation which might have an impact on setting a time-limit,
- (d) any relevant information communicated to that Officer by the TIR Carnet holder.

(3) The Chief Revenue Officer may prescribe a route for the TIR transit procedure, if it considers this necessary, taking into account any relevant information communicated to that Officer by the TIR Carnet holder.

(4) Where the goods are then released by the Chief Revenue Officer for the TIR transit procedure in the Customs Territory, that Officer must notify the TIR Carnet holder of the release of the goods for the TIR transit procedure.

(5) The provision made by Articles 16 and 17 of, and Annex 5 to, the TIR Convention, applies to a TIR transit procedure in the Bailiwick ("TIR" plates on vehicles, proper use of TIR Carnets).

Presentation of goods at the Bailiwick customs office of destination.

18. (1) Where goods moved subject to a TIR transit procedure arrive at the Bailiwick customs office of destination, the following must be presented to the Chief Revenue Officer at that office during its official opening hours -

- (a) the goods together with the road vehicle, the combination of vehicles or the container,
- (b) the TIR Carnet,
- (c) any information required by the Chief Revenue Officer.

(2) The Chief Revenue Officer may, at the request of the person concerned, allow the presentation to take place outside the official opening hours of that office or at any other place.

(3) Where the presentation has taken place at the Bailiwick customs office of destination after expiry of the time-limit set by the customs office of exit in the Customs Territory (including the Chief Revenue Officer in the Bailiwick), the TIR Carnet holder is deemed to have complied with the time-limit where the holder or the carrier proves to the satisfaction of the competent customs authorities (including the Chief Revenue Officer) that the delay is not attributable to the holder or the carrier.

(4) A TIR transit procedure may be terminated at a customs office in the Customs Territory (including at a Bailiwick customs office) other than the one specified in the TIR Carnet, in which case that customs office is then the customs office of destination in the Customs Territory.

Formalities at the Bailiwick customs office of destination.

19. (1) The Chief Revenue Officer must terminate the TIR transit procedure in accordance with Articles 1(d) and 28(1) of the TIR Convention, in particular by -

- (a) completing counterfoil No. 2 of the TIR Carnet,
- (b) retaining Voucher No. 2 of the TIR Carnet, and
- (c) returning the TIR Carnet to the TIR Carnet holder or to the person acting on that holder's behalf.

(2) Where paragraph 18 applies, the Chief Revenue Officer must return the appropriate part of Voucher No. 2 of the TIR Carnet to the customs office of departure without delay.

Formalities for goods received in the Bailiwick by an authorised consignee.

20. (1) When the goods arrive at the authorised place in the authorisation referred to in paragraph 25, the authorised consignee must -

- (a) immediately notify the Chief Revenue Officer about the arrival of the goods and inform them of any irregularities or incidents that occurred during transport, in each case within the time-limit for the purpose set in that authorisation,
- (b) unload the goods, but only after obtaining permission from the Chief Revenue Officer to do so, and enter the results of the inspection and any other relevant information relating to the unloading into the authorised consignee's records without delay,
- (c) notify the Chief Revenue Officer about the results of the inspection of the goods, and inform it of any irregularities, no later than the third day following the day on which permission from that Officer to unload the goods was received.

(2) The authorised consignee must ensure that the TIR Carnet of the TIR transit procedure is presented, within the time-limit laid down in the authorisation, at the Bailiwick customs office of destination for the purposes of terminating the TIR transit procedure in accordance with paragraph 19(1).

(3) The TIR Carnet holder is considered to have fulfilled the obligations under Article 1(o) of the TIR Convention, where the TIR Carnet together with the road vehicle, the combination of vehicles or the container and the goods have

been presented intact to the authorised consignee at the place specified in the authorisation in paragraph 25.

Alternative proof of termination of the TIR transit procedure.

21. (1) The TIR transit procedure started under paragraph 14 must be considered as having been terminated correctly, within the time-limit set in accordance with paragraph 14(2), where the TIR Carnet holder or the guaranteeing association (as defined in Article 1(q) of the TIR Convention) presents, to the satisfaction of the Chief Revenue Officer, one of the following documents identifying the goods -

- (a) a document certified by the Chief Revenue Officer which identifies the goods and establishes that the goods have been presented at the customs office of destination, or have been delivered to an authorised consignee in paragraph 25,
- (b) a document or a customs record, certified by -
 - (i) the Chief Revenue Officer, which establishes that the goods physically left the Customs Territory from the Bailiwick, or
 - (ii) the competent customs authorities in the Customs Territory that the goods left the Customs Territory from elsewhere in the that Territory,
- (c) a customs document issued in a country outside the Customs Territory, where the goods are placed under a customs procedure,

- (d) a document issued in a country outside the Customs Territory, stamped or otherwise certified by the customs authority of that country and establishing that the goods are considered to be in free circulation in that country.

(2) For the purposes of subparagraph (1), copies certified as being true copies by the body which certified the original documents may be provided as proof.

Enquiry procedure.

22. (1) Where the TIR transit procedure terminates under paragraph 15(3), or under paragraph 19(1) but with an irregularity, the Chief Revenue Officer must require information about that irregularity from holder of the TIR Carnet.

(2) The TIR Carnet holder must provide the information no later than 28 days after receiving the requirement.

(3) If the Chief Revenue Officer remains unable to discharge the TIR transit procedure upon receiving that information, that Officer must immediately notify the guaranteeing association in question and invite it to provide proof that the procedure should be discharged.

Discharge of the TIR transit procedure.

23. The Chief Revenue Officer must discharge the TIR transit procedure where it is properly terminated without irregularity under paragraph 19(1), or any irregularity is resolved following receipt of the information in paragraph 22(2) or 22(3).

PART 4

Miscellaneous provision for the purposes of this Schedule

Irregularities: supplementary.

24. (1) A discrepancy between the TIR manifest of the goods covered by the TIR Carnet, and the actual contents of the road vehicle, combination of vehicles or container, is not an irregularity by the TIR Carnet holder where the discrepancy is not due to mistakes committed knowingly or through negligence when the goods were loaded or dispatched, or when the TIR manifest was made out.

(2) The Chief Revenue Officer must, on request from a customs authority for a Contracting Party to the TIR Convention giving relevant reasons, provide that authority with all the available information about matters covered by subparagraph (1), and minor discrepancies covered by paragraph 15(2).

PART 5

Authorisations for the TIR transit procedure

Authorisation of authorised consignees.

25. (1) The Chief Officer of Customs and Excise may authorise the simplification in subparagraph (4) regarding the TIR transit procedure or the end of that procedure.

(2) The authorisation may be granted to an applicant fulfilling the following conditions -

- (a) the applicant is established in the Bailiwick,
- (b) the applicant will regularly use the common transit procedure,
- (c) neither the applicant, nor any director or senior employee of the applicant (as the case may be), has been involved in a breach of an obligation relating to tax or a

customs obligation, which in the opinion of the Chief Officer of Customs and Excise is -

- (i) a serious breach having regard to the circumstances and nature of any breach and the number of any breaches, and
 - (ii) relevant to the suitability of the applicant to be permitted to benefit from the simplification in question,
- (d) neither applicant, nor any director or senior employee of the applicant (as the case may be), has criminal convictions which in the opinion of the Chief Officer of Customs and Excise are -
- (i) serious having regard to the type of conviction, and
 - (ii) relevant to the suitability of the applicant to be permitted to benefit from the simplification in question,
- (e) the applicant maintains a logistical system and records that identify the movement of, and transactions in, relevant goods and domestic goods and facilitate compliance with customs obligations,
- (f) the applicant meets any professional standards of competence stipulated in a public notice or, in the opinion of the Chief Officer of Customs and Excise, the

applicant's practical experience makes the applicant suitable to be permitted to benefit from the simplification in question,

- (g) the applicant must be able to comply with any condition additional to paragraphs (a) to (f) which the Chief Officer of Customs and Excise considers will be a justified condition of the authorisation if granted,

but only if the Chief Officer of Customs and Excise considers that the customs officers will be able to exercise control of the goods subject to the common transit procedure without introducing administrative measures disproportionate to the requirements of the person concerned.

(3) For the purposes of subparagraph (2)(a), the applicant is established in the Bailiwick -

- (a) in the case of an individual, where the applicant is resident in the Bailiwick, or
- (b) in any other case, where the applicant -
 - (i) has a registered office in the Bailiwick, or
 - (ii) has a principal office in the Bailiwick from which the applicant carries out activities for which the applicant is constituted to perform.

(4) The Chief Officer of Customs and Excise may authorise a person (an "**authorised consignee**") to receive goods moved under the common transit

procedure at an authorised place to end the procedure, but only if that person will regularly receive goods subject to the common transit procedure.

Guaranteeing associations.

26. (1) A "**guaranteeing association**" for the purpose of this paragraph (other than subparagraph (4)(b)) is an association approved by HMRC to act as surety for any person using the TIR transit procedure.

(2) The Chief Revenue Officer will maintain a list of national guaranteeing associations approved by HMRC.

(3) The Chief Revenue Officer may provide to a guaranteeing association information about -

(a) a person's suitability for access to the TIR transit procedure, given any relevant breach of a serious customs obligation or other serious obligation relating to the importation goods, or any relevant criminal conviction,

(b) its decision under this paragraph to exclude a person, temporarily or permanently, from access to the TIR transit procedure on the basis of the matters set out paragraph (a).

(4) The Chief Revenue Officer may share the decision in subparagraph (3)(b) with -

(a) a customs authority in a place outside the Bailiwick where the person is established,

- (b) the guaranteeing association (if outside the Customs Territory) where the matters in subparagraph (3)(a) took place, and
- (c) the TIR Executive Board for the TIR Convention.

(5) For the purposes of subparagraph (4)(a), a person is established in a place outside the Bailiwick -

- (a) in the case of an individual, where the person is resident in that place, or
- (b) in any other case, where the person -
 - (i) has a registered office in that place, or
 - (ii) has a principal office in that place from which the person carries out activities for which the person is constituted to perform.

Approval of vehicles and containers, controls etc. on heavy or bulky goods.

27. (1) In general, only road vehicles, combinations of vehicles or containers within Article 3(a)(i) of the TIR Convention which have been approved in accordance with Chapter III(a) of, and Annex 3, to the TIR Convention by -

- (a) HMRC in respect of the Customs Territory, or
- (b) the competent authorities in a contracting state outside the Customs Territory,

may be used in a TIR transit procedure.

(2) Any certificate of approval should be carried with the vehicle during the TIR transit procedure.

(3) In the case of an approved demountable body or container, an approval plate must be affixed to it.

(4) Other road vehicles, other combinations of vehicles or other containers within Article 3(a)(ii) of the TIR Convention may be used in a TIR transit procedure, subject to the conditions in Chapter III(c) of that Convention (heavy or bulky goods).

(5) Vehicles in Article 3(a)(iii) of the TIR Convention may be used in a TIR transit procedure, subject to the conditions in Article 3(a)(iii) and Chapter III(c) of that Convention (goods travelling by own means).

(6) Where the provisions of subparagraphs (4) and (5) apply to the movement of heavy or bulky goods subject to a TIR transit procedure that begins in the Bailiwick, the Chief Revenue Officer may allow heavy or bulky goods to be carried by means of a non-sealable vehicle or container, provided that in that Officer's opinion, the heavy or bulky goods carried and any accessories carried with them -

(a) can be easily identified by reference to the description given, or

(b) can be provided with customs seals or identifying marks so as to prevent any substitution or removal of the goods without it being obvious.

(7) Where the movement of goods subject to the TIR transit procedure concerns heavy or bulky goods, the cover and all vouchers of the TIR Carnet shall be endorsed "heavy or bulky goods" in bold letters.

(8) Where heavy or bulky goods subject to the TIR transit procedure are presented to the Chief Revenue Officer at the Bailiwick customs office of departure to begin the procedure, that Officer may require a document including a packing list, photograph, drawing or other information, to be appended to the TIR Carnet as that Officer deems necessary to enable the identification of any heavy or bulky goods carried.

(9) Where a document is appended in accordance with subparagraph (8) -

- (a) the Bailiwick customs office of departure will endorse that document,
- (b) the holder of the TIR procedure must attach a copy of the endorsed documents to the inside of the TIR Carnet, and
- (c) all manifests concerning the TIR Carnet shall include a reference to those documents.

PART 6

Further general provision for the purposes of this Schedule

Consequences of TIR transit procedure discharge under Part 2.

28. On the discharge of a TIR transit procedure in the Bailiwick for the purposes of Part 2 of this Schedule, the goods that were subject to it become subject to the obligations and liabilities under the Customs Laws, including the liability to pay

import duty and, where relevant, excise duty, and the obligation to make a customs declaration for the goods for release to free circulation or to another special customs procedure.

Consequences of TIR transit procedure discharge under Part 3.

29. On the discharge of a TIR transit procedure in the Bailiwick for the purposes of Part 3 of this Schedule, any relevant goods that were subject to it become subject to the obligations and liabilities under the Customs Laws, including the liability to pay import duty and, where relevant, excise duty, and the obligation to make a customs declaration for the goods for release to free circulation or to another special customs procedure.

Controls, seals and identifying marks.

30. (1) For the purpose of Parts 2 and 3 of this Schedule, whenever a seal needs to be removed in the Bailiwick to allow customs inspection, the Chief Revenue Officer must -

- (a) endeavour to reseal as necessary with a customs seal of at least equivalent security features, and
- (b) note the particulars of the action including the new seal number on the cargo documentation.

(2) For the purpose of Parts 2 and 3 of this Schedule, whenever an identifying mark needs to be removed in the Bailiwick to allow customs inspection, the Chief Revenue Officer must -

- (a) endeavour to reseal as necessary with a customs seal of at least equivalent security features, and

- (b) note the particulars of the action including the new seal number on the cargo documentation.

(3) Where an inspection concerns a road vehicle, combinations of vehicles or a container within Article 3(a)(i), the particulars of the controls undertaken, together with the new seal number or identifying mark, must be recorded on -

- (a) the TIR Carnet voucher used in the Bailiwick,
- (b) the corresponding counterfoils, and
- (c) the vouchers remaining in the TIR Carnet.

(4) Where an inspection concerns heavy or bulky goods, only the new seal number or identifying mark must be recorded on the TIR Carnet voucher used in the Bailiwick and the corresponding counterfoils.

Miscellaneous.

31. (1) Discharge of the TIR procedure also discharges the deemed transit procedure mentioned in paragraphs 3(2) and 16(2).

(2) A requirement for information under paragraph 10(1) or 22(1) has effect as if made under section 15 of the Principal Customs Law and to a person to whom that section applies.

SCHEDULE 3

Regulation 3

Procedure for NATO forces

Place for controls and formalities for NATO goods leaving and re-entering the Bailiwick.

1. Where, in the course of movement of goods from one point to another point in the Bailiwick, goods leave and re-enter the Bailiwick, the customs controls and formalities applicable in accordance with the Agreement in regulation 3 must be carried out by the Chief Revenue Officer at the points where the goods temporarily leave the Bailiwick and where they re-enter the Bailiwick.

HMRC customs office and form 302.

2. (1) The Chief Officer of Customs and Excise may designate the Bailiwick customs offices responsible for formalities and controls concerning the movement of goods carried out by or on behalf of NATO forces.

(2) Where designated, a designated Bailiwick customs office must supply the NATO forces stationed in its area with forms 302 which -

- (a) are pre-authenticated with the stamp and official signature of the Chief Revenue Officer,
- (b) are serially numbered, and
- (c) bear the full address of that designated customs office for the return copy of the form known as "form 302".

(3) In this Schedule, "NATO forces" are those of the North Atlantic Treaty Organisation eligible to use form 302 as provided for in or under the Agreement in regulation 3.

Procedural rules for the form 302.

3. (1) The procedural rules applying to, and to the use of, form 302 may be stipulated in a public notice.

(2) Stipulations made under subparagraph (1) may provide for, in particular -

- (a) the means by which the NATO forces must lodge the form with the Chief Revenue Officer,
- (b) the means by which the Chief Revenue Officer may authenticate a form that is so lodged,
- (c) the rules for use of the form, or a copy, in relation to HMRC customs controls and formalities about NATO forces that dispatch goods, or on whose behalf goods are dispatched,
- (d) the rules for use of the form as an accompanying document for movements of goods by or on behalf of NATO forces.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision for the purpose of the Bailiwick giving effect to the

Common Transit Convention and the TIR Transit Convention, and for the use of NATO form 302 in the case of movements of goods into, within and out of the Customs Territory (as defined in the Arrangement set out in the Schedule to the Crown Dependencies Customs Union (Guernsey) (EU Exit) Order 2018).

The Common Transit Convention ensures simplified cross-border trade by allowing exported goods to move across participating customs territories without the payment of duties until they have reached the final destination. The TIR Transit Convention permits the movement of goods under transit by road, in secure vehicles and containers, combined with other modes of transport.

These Regulations come into force on exit day, being the 11pm on 29th March 2019, or such other day and time as the Policy & Resources Committee may appoint by regulations.

