

Island of



Guernsey

Ordinance of the States

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The Import Duties (Tariff and Related Provisions) (Bailiwick of Guernsey) Ordinance, 2019

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THE STATES POLICY & RESOURCES COMMITTEE, in pursuance of the Resolution of the States of 18th July, 2018^a, and in exercise of the powers conferred on the States by sections 1, 2 and 9 of the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018^b, and all other powers enabling the States in that behalf, and on that Committee by Article 66A of the Reform (Guernsey) Law, 1948, as amended^c, hereby orders:-

Imposition of the customs tariff through application of UK tariff regulations.

1. (1) The customs tariff shall be established and maintained in force in the Bailiwick through the imposition of customs duties under subsection (2).

(2) Subject to sections 3 and 4, regulations and other legislative or administrative provisions made in the United Kingdom imposing a tariff of customs duties having effect from time to time in the United Kingdom, or amending such a tariff, or making other provision in relation to such a tariff (collectively referred to herein as "**UK tariff regulations**"), shall have effect in the Bailiwick as they have effect from time to time in the United Kingdom.

(3) For the avoidance of doubt, and without prejudice to the generality of the foregoing, regulations made and public notices issued under

^a Article IV of Billet d'État No XIX of 2018.

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

^c Ordres en Conseil Vol. XIII, p. 288 (there are amendments not relevant to this enactment).

sections 9 to 15 of the Taxation (Cross-border Trade) Act 2018^d (including but not limited to the document referred to as "Tariff of the United Kingdom" in the Customs Tariff (Establishment) (EU Exit) Regulations 2019^e) are UK tariff regulations for the purposes of this Ordinance.

Publication of details of UK tariff regulations on the States of Guernsey website.

2. (1) The title and statutory instrument number of UK tariff regulations shall be published on the States of Guernsey website by or on behalf of the Committee as soon as reasonably practicable after those UK tariff regulations come into force in the United Kingdom.

(2) For the purposes of this section, publication of the title and statutory instrument number of a UK tariff regulation on the States of Guernsey website includes publication on the States of Guernsey website of a link, clearly identifiable as such, to another website on which that title and number are published.

(3) When publishing the title and statutory instrument number of UK tariff regulations on the States of Guernsey website under this section, the Committee may also publish –

- (a) on the States of Guernsey website such other information relating to the regulations as the Committee thinks fit (including but not limited to

^d An Act of Parliament (2018 c.22).

^e A U.K.S.I. The document referred to is available electronically from <https://www.gov.uk/government/collections/customs-vat-and-excise-regulations-leaving-the-eu-with-no-deal>. A hard copy is available for inspection free of charge at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.

information pertaining to their coming into force, and some or all of their provisions), and

- (b) that title and number and such other information, in such other manner (including but not limited to publication in La Gazette Officielle) as the Committee thinks fit.

Disapplication of UK tariff applications in the Bailiwick, and amendments to UK tariff regulations as they apply in the Bailiwick.

3. (1) The Committee may, when publishing the title and statutory instrument number of UK tariff regulations on the States of Guernsey website, specify and clearly identify –

- (a) UK tariff regulations which shall not apply in the Bailiwick from a specified time and date, and
- (b) the time and date from which they do not apply.

(2) Subject to subsection (4), the Committee may, when publishing the title and statutory instrument number of UK tariff regulations on the States of Guernsey website, specify amendments to those UK tariff regulations as they apply in the Bailiwick from a specified time and date.

(3) Subject to subsection (4), the Committee may specify on the States of Guernsey website amendments subject to which UK tariff regulations shall have effect in the Bailiwick from a specified time and date; and such amendments may apply (and if so, shall be expressed to apply) in respect of –

- (a) all UK tariff regulations, or
- (b) specified categories or classes of UK tariff regulations.

(4) The Committee may only specify an amendment under subsection (2) or (3) if that amendment is for a purpose -

- (a) set out in subsection (5), or
- (b) specified in a Resolution of the States.

(5) The purposes referred to in subsection (4)(a) are –

- (a) to prohibit or restrict the importation into the Bailiwick of specified goods or categories of goods in the public interest,
- (b) to make provision in respect of the issue of licences or certificates in respect of the importation of certain goods or categories of goods,
- (c) to give effect to arrangements made by the Bailiwick with Her Majesty's government in the United Kingdom,
- (d) to give effect to any international obligations binding on the Bailiwick or any part thereof, and
- (e) to facilitate the more efficient administration, collection

and enforcement of customs tariffs in the Bailiwick.

No customs duties chargeable in respect of goods wholly obtained in, or imported directly from, the United Kingdom, Jersey and the Isle of Man.

4. Subject to the provisions of the Customs Law, no customs duties shall be charged in respect of goods imported directly into the Bailiwick from the United Kingdom, Jersey or the Isle of Man, when –

- (a) those goods were wholly obtained in Jersey, the Isle of Man, or the United Kingdom, as the case may be, or
- (b) all liability to customs duties in respect of their import into Jersey, the Isle of Man, or the United Kingdom, as the case may be, has been discharged.

Interpretation.

5. In this Ordinance –

"**amendments**" includes modifications and exceptions, and related expressions shall be construed accordingly,

"**the Chief Revenue Officer**" has the meaning given in the Customs Law,

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

"**exit day**" has the meaning given in the European Union (Brexit)

(Bailiwick of Guernsey) Law, 2018^f,

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

"the States of Guernsey website" includes any website owned, operated or controlled by the States of Guernsey or any agency thereof,

"statutory instrument number" includes, in respect of UK tariff regulations which are not statutory instruments, any similar identifying number or code,

"UK tariff regulations" has the meaning given in section 1, and "UK tariff regulation" shall be construed accordingly,

and other expressions have the meaning given in the Cross-Border Trade Law.

Extent.

6. This Ordinance has effect throughout the Bailiwick of Guernsey.

Citation.

7. This Ordinance may be cited as Import Duties (Tariff and Related Provisions) (Bailiwick of Guernsey) Ordinance, 2019.

Commencement.

8. This Ordinance shall come into force on exit day.

^f Order in Council No. I of 2019.