

GUERNSEY STATUTORY INSTRUMENT

2020 No. 96

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

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

<i>Made</i>	28 <sup>th</sup> September, 2020
<i>Coming into operation</i>	1 <sup>st</sup> July, 2021
<i>Laid before the States</i>	, 2020

THE STATES COMMITTEE FOR HOME AFFAIRS, in exercise of the powers conferred on it by sections 14B and 79 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972<sup>a</sup> and all other powers enabling it in that behalf, hereby makes the following Regulations:-

## PART 1

### IMPORT

#### **Application of this Part.**

1. (1) Subject to the provisions of paragraph (2), this Part applies in respect of all goods being imported into the Bailiwick from outside the Customs Territory.

(2) This Part does not apply in respect of goods falling within Part 1 of the Schedule.

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<sup>a</sup> Ordres en Conseil Vol. XXIII, p. 573; as amended by Order in Council No. X of 2004; No. VI of 2019; and Ordinance No. IX of 2016. There are other amendments not relevant to this instrument.

**Requirement to submit entry summary declaration.**

2. (1) Where goods to which these Regulations apply are to be imported into the Bailiwick, an entry summary declaration ("ENS") must be prepared in respect of them and submitted to Her Majesty's Government through the United Kingdom's Import Control System in accordance with this Part.

(2) An ENS must conform with relevant rules, requirements, public notices and guidance issued by HMRC as set out in guidance issued by the Committee for this purpose from time to time, and a person submitting an ENS must comply with such rules, requirements, notices and guidance.

(3) In any particular case the Chief Revenue Officer, UK Border Force or HMRC may require such additional information to be provided as the Chief Revenue Officer, UK Border Force or HMRC (as the case may be) thinks necessary for the purpose set out in paragraph (4).

(4) The purpose is to ensure sufficient information is provided in respect of goods to which this Part applies to enable a safety and security risk analysis to be undertaken in respect of them.

**Persons who must submit entry summary declarations.**

3. (1) Subject to paragraph (4), an ENS must be submitted by the carrier of the goods; and subject to paragraphs (2) and (3), in this Part "carrier" means the person who brings the goods, or who assumes responsibility for the carriage of the goods, into the Bailiwick.

(2) In the case of combined transportation, "carrier" means the person who operates the means of transport which, once brought into the Bailiwick, moves by itself as an active means of transport.

(3) In the case of maritime or air traffic under a vessel-sharing or contracting arrangement, "carrier" means the person who concludes a contract and issues a bill of lading or air waybill for the actual carriage of the goods into the Bailiwick.

(4) The following persons may, with the consent of the carrier, submit an ENS in respect of goods on behalf of the carrier –

- (a) the importer, consignee or any other person in whose name or on whose behalf the carrier acts, and
- (b) any person who is able to present the goods, or arrange for them to be presented, to customs officers on arrival in the Bailiwick.

**Time limits for submitting entry summary declarations: entry by sea.**

4. (1) Subject to regulation 6, where an ENS is required in respect of goods being imported into the Bailiwick by sea, it must be submitted in accordance with the time limits set out in this regulation.

(2) Unless paragraph (4) or (5) applies in respect of the goods, where the goods are containerised cargo, an ENS must be submitted at least 24 hours before the goods are loaded onto the vessel on which they are to be brought into the Customs Territory.

(3) Unless paragraph (4) or (5) applies in respect of the goods, where the goods are bulk or break cargo and an approved port is the first port of call of the vessel in the Customs Territory, an ENS must be submitted at least 4 hours before the vessel arrives in the Bailiwick.

(4) Unless paragraph (5) applies in respect of the goods, where the duration of the voyage is less than 24 hours and an approved port is the first port of call of the vessel in the Customs Territory, an ENS must be submitted at least 4 hours before the vessel arrives in the Bailiwick.

(5) Where the last port of call of the vessel before entering the Bailiwick is a territory outside the Customs Territory designated for this purpose by a notice issued by the Committee, and the first port of call of the vessel in the Customs Territory is an approved port, an ENS must be submitted at least 2 hours before the vessel arrives in the Bailiwick.

(6) For the purposes of this regulation, a vessel "arrives in the Bailiwick" when the vessel comes within the limits of a port in the Bailiwick.

**Time limits for submitting entry summary declarations: entry by air.**

5. Subject to regulation 6, where an ENS is required in respect of goods being imported into the Bailiwick by air, it must be submitted before the goods are loaded onto the aircraft on which they are to be carried into the Bailiwick.

**Time limits for submitting entry summary declarations: power of Chief Revenue Officer to impose different time limits.**

6. In any case where the Chief Revenue Officer thinks it necessary or expedient for the purpose set out in regulation 2(4), the Chief Revenue Officer may impose a time limit for submission of an ENS that is different from the time limits set out in regulations 4 and 5.

PART 2  
EXPORT

**Application of this Part.**

7. (1) Subject to the provisions of paragraph (2), this Part applies in respect of all goods being exported from the Bailiwick to outside the Customs Territory.

(2) This Part does not apply in respect of goods falling within paragraph 1 of Part 2 of the Schedule, or in the circumstances set out in paragraph 2 of Part 2 of the Schedule.

**Requirement to submit exit summary declaration.**

8. (1) Where goods to which this Part applies are to be exported from the Bailiwick to outside the Customs Territory, a safety and security exit summary declaration ("EXS") must be prepared in respect of them and submitted to the proper officer in accordance with this Part.

(2) An EXS must be in the form, and contain the information, set out in directions issued by the Committee; and in any particular case the Chief Revenue Officer may require such additional information to be provided as the Chief Revenue Officer thinks necessary for the purpose set out in paragraph (3).

(3) The purpose is to ensure sufficient information is provided in respect of goods to which this Part applies to enable a safety and security risk analysis to be undertaken in respect of them.

**Persons who must submit exit summary declarations.**

9. (1) Subject to paragraph (4), an EXS must be submitted by the carrier of the goods; and subject to paragraphs (2) and (3), in this Part "carrier" means the person who brings the goods, or who assumes responsibility for the carriage of the

goods, out of the Bailiwick.

(2) In the case of combined transportation where the active means of transport leaving the Customs Territory is only transporting another means of transport which, on arrival of the active means of transport at its destination, will move then by itself as the active means of transport, "carrier" means the person who will operate the means of transport which will move by itself once the means of transport leaving the Customs Territory has arrived at its destination.

(3) In the case of maritime or air traffic under a vessel-sharing or contracting arrangement, "carrier" means the person who concludes a contract and issues a bill of lading or air waybill for the actual carriage of the goods out of the Customs Territory.

(4) The following persons may, with the consent of the carrier, submit an EXS in respect of goods on behalf of the carrier –

- (a) the exporter, consignee or any other person in whose name or on whose behalf the carrier acts, and
- (b) any person who is able to present the goods, or arrange for them to be presented, to customs officers on departure from the Bailiwick.

(5) In this regulation and regulation 12, "**combined transportation**" refers to circumstances where goods arrive at an airport or port on a means of transport which itself is transported on an active means of transport, for example goods arriving at a port on a lorry which is itself transported on a ship.

**Time limits for submitting exit summary declarations: export by sea.**

10. (1) Subject to regulation 13, where an EXS is required in respect of goods being exported from the Customs Territory by sea, it must be submitted in accordance with the time limits set out in this regulation.

(2) Where the goods are not containerised cargo, an EXS must be submitted at least 2 hours before the departure of the vessel on which they are to leave the Customs Territory.

(3) Where the goods are containerised cargo –

(a) if the duration of the voyage is less than 24 hours, and the first port of call of the vessel is a territory designated for this purpose by the Committee by way of a public notice, an EXS must be submitted at least 2 hours before the departure of the vessel on which they are to leave the Customs Territory, and

(b) in all other cases, an EXS must be submitted at least 24 hours before the goods are loaded onto the vessel on which they are to leave the Customs Territory.

**Time limits for submitting exit summary declarations: export by air.**

11. Subject to regulation 13, where an EXS is required in respect of goods being exported from the Customs Territory by air, it must be submitted at least 30 minutes prior to the aircraft's departure.

**Time limits for submitting exit summary declarations: export by combined transportation or inter-modal transport.**

12. Subject to regulation 13, where an EXS is required in respect of goods being exported from the Customs Territory using combined transportation or inter-modal transport, the time limit applicable to the submission of the EXS is the time limit that is applicable to the active means of transport used to export the goods; and for these purposes, "**combined transportation**" has the meaning given in regulation 9(5), and "**inter-modal transport**" refers to goods arriving at the port or airport on another means of transport from which they are to be transferred before leaving the Customs Territory.

**Time limits for submitting exit summary declarations: power of Chief Revenue Officer to impose different time limits.**

13. In any case where the Chief Revenue Officer thinks it necessary or expedient for the purpose set out in regulation 8(3), the Chief Revenue Officer may impose a time limit for submission of an EXS that is different from the time limits set out in regulations 10, 11 and 12.

**Amendment and cancellation of exit summary declarations.**

14. (1) Subject to paragraph (2), a person who has submitted an EXS may, with the permission of the Chief Revenue Officer, amend it after it has been submitted.

- (2) An EXS may not be amended –
- (a) after notification that the goods are to be examined under section 68 of the Law, or
  - (b) after the Chief Revenue Officer has established that the EXS is incorrect in a material particular.

(3) Where an EXS has been submitted in respect of goods and those goods are no longer to be exported from the Bailiwick to outside the Customs Territory, the person who submitted the EXS must, as soon as reasonably practicable, inform the Chief Revenue Officer.

(4) On being informed under paragraph (3), the Chief Revenue Officer must, if satisfied that the goods will not be exported from the Bailiwick to outside the Customs Territory, as soon as reasonably practicable cancel the EXS, release the goods from customs charge, and return them to the carrier.

(5) For the avoidance of doubt, where an EXS is cancelled pursuant to paragraph (4), the goods may not be exported from the Bailiwick to outside the Customs Territory unless a new EXS is submitted in respect of them.

### PART 3 PENALTIES

#### Civil penalties.

15. (1) A person who contravenes a requirement in these regulations is liable to a financial penalty in respect of the contravention of such amount as the Committee thinks appropriate and proportionate, but not exceeding £1,000.

(2) In deciding the amount of a penalty to be imposed under this section, the Committee must take into consideration the following factors –

- (a) the seriousness of the contravention,
- (b) whether or not the contravention was inadvertent,

- (c) whether or not the person in question has previously contravened a requirement of these regulations, and
- (d) the penalties imposed by the Committee under this regulation in other cases (if any).

(3) A penalty imposed under these regulations is payable to the States and is recoverable as a civil debt.

(4) For the avoidance of doubt, if a person acting on behalf of a carrier under regulation 3(4) or 9(4) fails to submit an ENS or an EXS (as the case may be) on that carrier's behalf, it is the carrier and not that person who is deemed to have contravened a requirement of these regulations for the purposes of paragraph (1).

**Exceptions from penalties.**

16. (1) A person is not liable to a penalty under regulation 15 if that person satisfies –

- (a) the Committee, or
- (b) on appeal, the Court,

that there is a reasonable excuse for the conduct that constituted the contravention.

(2) For the purposes of paragraph (1), it is not a reasonable excuse that the contravention is attributed, in whole or in part, to the conduct of a person on whom reliance to perform any task was placed.

(3) Where, by reason of conduct falling within regulation 15, a

person is prosecuted for an offence, that conduct does not give rise to liability to a civil penalty under these regulations.

**Reduction of penalties.**

17. Where a person is liable to a penalty under regulation 15, the Committee (whether originally or on review) or, on appeal, the Court, may reduce the penalty to such amount (including nil) as they think proper.

**Demands for penalties.**

18. (1) Where a person is liable to a civil penalty under regulation 15, the Committee may give to that person a notice in writing (a "**demand notice**") demanding payment of the amount due by way of penalty.

(2) Paragraph 1 is subject to -

- (a) any review by the Committee under regulation 21,
- (b) any appeal under regulation 22, and
- (c) paragraph 3.

(3) For the avoidance of doubt, an amount so demanded is not recoverable -

- (a) if the demand has been subsequently withdrawn, or
- (b) to the extent that the amount has been reduced under regulation 17.

**Time limits for demands for penalties.**

19. (1) A demand notice may not be given in relation to a penalty under this Part more than three years after the conduct giving rise to the penalty ceased.

(2) A demand notice may not be given more than two years after there has come to the knowledge of the Committee evidence of fact sufficient in the opinion of the Committee to justify the giving of the demand notice.

**No prosecution after demand notice for penalty.**

20. Where a demand notice is given for an amount due by way of a penalty under this Part in respect of the conduct of a person, no proceedings may be brought against that person for any offence constituted by that conduct (whether or not the demand notice is subsequently withdrawn).

**Review of decision to impose a penalty.**

21. (1) A demand notice given to a person under this Part must include an offer by the Committee to review the decision to impose the penalty on receipt of a request made within 30 days of receipt of the demand notice and in circumstances where no appeal has been to the Court in respect of the demand notice.

(2) The Committee must review a decision to impose a penalty under this Part on receipt of a request made within the time limit and in the circumstances specified in paragraph (1).

(3) The Committee must also review a decision to impose a penalty under this Part if the request is received outside the time limit specified in paragraph (1) and the Committee is satisfied that -

- (a) the person had a reasonable excuse for not making the request within the time allowed,
- (b) the person made the request without unreasonable delay after that excuse ceased to apply, and
- (c) no appeal has been made to the Court in respect of the demand notice.

(4) When the Committee conducts a review under this regulation, the nature and extent of the review shall be such as appear appropriate to the Committee in the circumstances.

(5) For the purpose of paragraph (4), the Committee must, in particular, have regard to steps taken before the beginning of the review –

- (a) by the Committee in reaching the decision, and
- (b) by any person in seeking to resolve disagreement about the decision.

(6) The review must take account of any representations made by the person liable to the penalty at a stage which gives the Committee a reasonable opportunity to consider them.

(7) Subject to regulation 17, the review may conclude that the decision is to be –

- (a) upheld,

(b) varied, or

(c) revoked.

(8) The Committee must give the person notice of the conclusions of the review, and its reasoning, within –

(a) a period of 45 days beginning with the relevant date, or

(b) such other period as the Committee and the person may agree.

(9) In paragraph (8), "the relevant date" means the date on which the Committee received the request under paragraph (2) or the date on which it was satisfied of the matters set out in paragraph (3), as the case may be.

**Right to appeal.**

22. (1) Where the Committee gives a demand notice to a person, the person may appeal to the Court in respect of –

(a) the decision that the person is liable to a penalty under regulation 15, or

(b) the decision as to the amount of the penalty.

(2) The grounds of an appeal under this regulation are –

(a) the decision was *ultra vires* or there was some other

error of law,

- (b) the decision was unreasonable,
- (c) the decision was made in bad faith,
- (d) there was a lack of proportionality, or
- (e) there was a material error as to the facts or as to the procedure.

(3) Subject to regulation 17, the powers of the Court on an appeal under this regulation include –

- (a) the power to quash or vary a decision, and
- (b) the power to substitute the Courts own decision or any decision so quashed.

(4) On an appeal under this regulation –

- (a) the burden of proof as to the fact of the contravention lies on the Committee , but
- (b) it is otherwise for the appellant to show that the grounds on which any such an appeal is brought have been established.

**Time limits for making appeals.**

23. (1) Paragraphs (2) to (4) of this regulation are subject to paragraph (5).

(2) Where the Committee has undertaken a review of the decision to impose a penalty, no appeal may be made in respect of that decision before notice is given of the conclusions of the review, and an appeal must be made within the period of 30 days beginning with the date of that notice.

(3) Where a request has been made to the Committee to undertake a review of the decision to impose a penalty on receipt of a request made outside the time limit in accordance with regulation 21, and the Committee has not been satisfied of the matters set out in that paragraph and has subsequently not undertaken a review, an appeal may be made against the decision to impose a penalty only if the Court gives permission.

(4) In all other cases, an appeal must be made within 30 days of the date of the demand notice.

(5) An appeal may be made after the periods specified in paragraphs (1) to (3) if the Court gives permission to do so.

#### PART 4

#### FINAL

#### **Retention of information, and post-submission controls.**

24. (1) Information submitted in a summary declaration, or that is otherwise required to be retained under Part 1 or Part 2 of these regulations, must be retained by the carrier for a minimum of three years from the date of submission.

(2) The Chief Revenue Officer may, at any time within three years after the submission of a summary declaration –

- (a) require the carrier to provide, in such form as the Chief Revenue Officer may require, any information relating to the goods which were the subject of the summary declaration, and to produce any information relating to those goods (including information relating to commercial operations involving those goods), and
- (b) (where it is still possible) examine, and take samples of, the goods which were the subject of the summary declaration, at a time and place agreed with the owner of the goods or with any other person on behalf of the owner,

for the purpose of verifying the accuracy and completeness of the summary declaration.

(3) In this regulation, "summary declaration" means an ENS under Part 1 or an EXS under Part 2.

**Interpretation.**

25. In these Regulations –

"**approved port**" means an approved port within the meaning of the Customs and Excise (Approved Ports and Customs Declarations) (Bailiwick of Guernsey) Regulations, 2019,

"**the Arrangement**" means the arrangement set out in the Schedule to the Crown Dependencies Customs Union (Guernsey) (EU Exit) Order 2019<sup>b</sup>,

"**combined transportation**": see regulation 9,

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

"**the Court**" means the Royal Court sitting as an Ordinary Court, constituted by the Bailiff sitting alone,

"**demand notice**": see regulation 18,

"**ENS**": see regulation 2(1),

"**EXS**": see regulation 8(1),

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

"**Import Control System**" includes any replacement or successor system,

"**information**" includes documents,

"**the Law**" means the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972,

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<sup>b</sup> UK S.I. 2019 No. 254 of 2019; registered in the Royal Court on 11<sup>th</sup> March 2019.

**"safety and security risk analysis"** means an analysis of the risk posed by the import of goods into, or export of the goods from, the Bailiwick, as the case may be, undertaken for the purpose of protecting the safety and security of the Bailiwick and the Customs Territory, and otherwise giving effect to the relevant parts of the Arrangement and any Memorandum of Understanding entered into thereunder,

**"the States"** means the States of Guernsey, and

**"UK Border Force"** means the Border Force law enforcement command within the Home Officer of Her Majesty's Government,

and other expressions have the same meanings as in the Law and in the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018<sup>c</sup>.

**Revocation, citation and commencement.**

26. (1) The Customs and Excise (Safety and Security) (Export) (Bailiwick of Guernsey) Regulations, 2019<sup>d</sup> are revoked.

(2) These Regulations may be cited as the Customs and Excise (Safety and Security) (Bailiwick of Guernsey) Regulations, 2020, and shall come into force on 1<sup>st</sup> July 2021.

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<sup>c</sup> Order in Council No. VI of 2019.

<sup>d</sup> G.S.I. No. 27 of 2019.

Dated this 28<sup>th</sup> day of September, 2020

A handwritten signature in black ink that reads "Mary Lowe". The signature is written in a cursive style with a long horizontal flourish extending to the right.

M. LOWE

President of the Home Affairs Committee

For and on behalf of the Committee

## SCHEDULE

Regulations 1(2) and 7(2).

### EXEMPT GOODS

#### PART 1: IMPORT

Part 1 does not apply to the following goods -

- (a) goods which are in transit through the Bailiwick and are not unloaded in the Bailiwick;
- (b) goods which are unloaded in the Bailiwick as a result of an unscheduled stop of the vessel or aircraft in which they are being carried arising from circumstances of *force majeure*;
- (c) electrical energy;
- (d) goods entering by pipeline;
- (e) items of correspondence;
- (f) personal effects, household linen, furnishings and equipment intended for the personal use of the persons concerned or for meeting their household needs, provided that they are not carried under a transport contract;
- (g) goods in respect of which a verbal customs declaration is permitted under the Law, provided that they are not carried under a transport contract;

- (h) goods contained in travellers' personal baggage;
- (i) goods moved under cover of the form 302 provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;
- (j) weapons and military equipment brought into the Bailiwick by or on behalf of, and in transport operated by or for the sole use of, Her Majesty's forces;
- (k) goods brought into the Customs Territory directly from offshore installations operated by a person established in the Customs Territory which were -
  - (i) incorporated in the offshore installations for the purposes of their construction, repair, maintenance or conversion,
  - (ii) used to fit or equip the offshore installations,
  - (iii) provisions used or consumed on the offshore installations, or
  - (iv) non-hazardous waste from the offshore installations,
- (l) goods entitled to relief pursuant to the Vienna Convention on diplomatic relations of 18 April 1961, the Vienna Convention on consular relations of 24 April 1963, other consular conventions or the New York Convention of 16 December 1969 on special missions;

- (m) goods on board a vessel or aircraft –
  - (i) which have been supplied for incorporation as parts of or accessories in those vessels and aircraft,
  - (ii) for the operation of the engines, machines and other equipment of those vessels or aircraft, or
  - (iii) which are foodstuffs, or other items to be consumed or sold on board; and
- (n) goods brought into the Bailiwick directly from the United Kingdom, Jersey or the Isle of Man;
- (o) products of sea-fishing and other products taken from the sea by Customs Territory fishing vessels;
- (p) vessels, and the goods on board a vessel, entering the territorial waters of the Bailiwick with the sole purpose of taking on board supplies without other connection to or interaction with port facilities;
- (q) goods covered by ATA or CPD carnets provided they are not carried under a transport contract;
- (r) goods in postal consignments;
- (s) goods in a consignment, the intrinsic value of which does not exceed £19, provided that the Chief Revenue Officer, with the agreement of the

economic operator, can carry out a risk analysis in respect of the goods using the information contained in, or provided by, the system used by the economic operator;

- (t) any other goods in respect of which the Chief Revenue Officer is satisfied that, if they were to be imported into the United Kingdom from outside the Customs Territory, an entry summary declaration would not be required to be submitted to Her Majesty's Government,
- (u) any other goods specified in directions made for this purpose by the Chief Officer of Customs and Excise.

## PART 2: EXPORT

### 1. Part 2 does not apply to the following goods -

- (a) electrical energy;
- (b) goods leaving by pipeline;
- (c) items of correspondence;
- (d) goods moved under the rules of the acts of the Universal Postal Union;
- (e) personal effects, household linen, furnishings and equipment intended for the personal use of the persons concerned or for meeting their household needs, provided that they are not carried under a transport contract;

- (f) goods contained in travellers' personal baggage;
- (g) goods covered by ATA and CPD carnets;
- (h) goods moved under cover of the form 302 provided for in the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;
- (i) goods carried on vessels moving between ports in the Customs Territory without any intervening call at any port outside the Customs Territory;
- (j) goods carried on aircraft moving between airports in the Customs Territory without any intervening call at any airport outside the Customs Territory;
- (k) weapons and military equipment taken out of the Customs Territory by the authorities in charge of the military defence of the United Kingdom, in military transport or transport operated for the sole use of the military authorities;
- (l) the following goods taken out of the Customs Territory directly to offshore installations operated by a person established in the customs territory:
  - (i) goods to be used for construction, repair, maintenance or conversion of the offshore installations;
  - (ii) goods to be used to fit or equip the offshore installations;

- (iii) provisions to be used or consumed on the offshore installations;
- (m) goods for which relief can be claimed pursuant to the Vienna Convention on diplomatic relations of 18 April 1961, the Vienna Convention on consular relations of 24 April 1963, other consular conventions or the New York Convention of 16 December 1969 on special missions;
- (n) goods which are supplied for incorporation as part of or accessories in vessels or aircraft and for the operation of the engines, machines and other equipment of vessels or aircraft, as well as foodstuffs and other items to be consumed or sold on board; and
- (o) any other goods specified in directions made for this purpose by the Chief Officer of Customs and Excise.

2. An exit summary declaration is not required in respect of goods in the following situations –

- (a) where a vessel that transports the goods between ports in the Customs Territory is to call at a port outside the Customs Territory, and the goods are to remain loaded on board the vessel during the call at that port;
- (b) where an aircraft that transports the goods between airports in the Customs Territory is to call at an airport outside the Customs Territory and the goods are to remain loaded on board the aircraft during that call;

- (c) where, in a port or airport, the goods are not unloaded from the means of transport which carried them into the Customs Territory and which will carry them out of that territory;
- (d) where the goods were loaded at a previous port or airport in the Customs Territory, a pre-departure declaration (however described) was lodged or a waiver from the obligation to lodge a pre-departure declaration (however described) was applicable, in both cases to the satisfaction of the Chief Revenue Officer, and the goods are not unloaded from the means of transport that will carry them out of the Customs Territory; and
- (e) where the goods were brought into the Bailiwick, but were rejected by the Chief Revenue Officer and immediately returned to the country of export.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations impose a requirement to submit safety and security entry summary declarations and exit summary declarations in respect of goods being imported into the Bailiwick from outside the United Kingdom, Jersey and the Isle of Man (together with the Bailiwick comprising the "Customs Territory"), and goods exported from the Bailiwick to outside the Customs Territory. They provide for some goods to be exempt from this requirement, and introduce a civil penalty regime for breaches of the regulations.

These Regulations come into force on 1<sup>st</sup> July, 2021.