

# The Customs (Temporary Admission Procedures)

## (Bailiwick of Guernsey) Regulations, 2020 No. 143

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

*Made*

14 December, 2020

*Coming into operation*

*See regulation 42(b)*

*Laid before the States*

, 2021

THE COMMITTEE FOR HOME AFFAIRS, in exercise of the powers conferred on it by sections 15, 20(1A)(b), 21, 54D, 73A 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

### AUTHORITY TO DECLARE GOODS FOR THE TEMPORARY ADMISSION PROCEDURE

#### **No declaration without authorisation.**

1. (1) A person may not declare goods for a temporary admission procedure unless that person is authorised to do so in accordance with these Regulations.

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<sup>a</sup> Ordres en Conseil Vol. XXIII, p. 573; amended by Ordres en Conseil Vol. XXIV, p. 87; Vol. XXXI, p. 278; Vol. XXXIII, p. 217; Order in Council No. X of 2004; No. II of 2010; No. XIV of 2007; No. XV of 2012; Ordinance No. XXXIII of 2003; No. XXIX of 2004; No. XLVIII of 2007; No. XXXV of 2007; No. VII of 2008; No. XLIII of 2013; No. XL of 2014; No. IX of 2016; No. XXXI of 2017; G.S.I. No. 56 of 2008; G.S.I. No. 76 of 2009; G.S.I. No. 97 of 2010; G.S.I. No. 42 of 2011; G.S.I. No. 54 of 2012; G.S.I. No. 53 of 2013; G.S.I. No. 61 of 2014; G.S.I. No. 70 of 2015; G.S.I. No. 46 of 2016; and G.S.I. No. 81 of 2017.

(2) For the avoidance of doubt, a temporary admission procedure is a special customs procedure for the purposes of section 15 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 ("the Principal Law").

**Declaration of goods for a temporary admission procedure.**

2. A declaration of goods for a temporary admission procedure is a declaration -

- (a) that the goods are of a description specified in one of the paragraphs of Schedule 1, and
- (b) that the goods are to be used for a period specified in these Regulations before the goods are exported from the Island in accordance with applicable export provisions.

PART 2

APPLICATION FOR AUTHORISATION TO DECLARE GOODS FOR THE  
TEMPORARY ADMISSION PROCEDURE

**Application for authorisation.**

3. Subject to regulation 11, an authorisation under these Regulations requires an application which must be made to the Chief Revenue Officer and -

- (a) includes details identifying the applicant,
- (b) be made in the form and manner, and

- (c) be accompanied by such information,

as set out in a public notice.

**Cases in which an application for authorisation may not be made.**

- 4. (1) A person may not make an application for authorisation if -
  - (a) the application is in respect of the same matter as a previous authorisation,
  - (b) notice was given as provided by regulation 8(8) that the previous authorisation was treated as if it had never been granted, and
  - (c) the application is made within a period of three years of the date of the notice.
  
- (2) A person may not make an application for authorisation if -
  - (a) the application is in respect of the same matter as a previous authorisation,
  - (b) the previous authorisation was revoked for failure to comply with the conditions of the authorisation, and
  - (c) the application is made within a period of one year of the date of the revocation.
  
- (3) For the purposes of paragraph (2)(b), "conditions" means -

- (a) conditions specified in or under these Regulations, and
- (b) the requirements, and any conditions imposed, under regulation 18

**Chief Revenue Officer to consider the application.**

5. (1) This regulation is subject to regulation 11.

(2) Before the end of the specified period (including such period as extended in accordance with paragraph (5)) following the date on which an application, or purported application, for authorisation is received by the Chief Revenue Officer, the Chief Revenue Officer must notify -

- (a) the person making the application (the "**applicant**"), that the application is one that falls to be determined and the result of that determination, or
- (b) the person making the purported application (the "**purported applicant**"), that the purported application does not fall to be determined because, for the reasons set out in the notification -
  - (i) the purported application has not been made in accordance with regulation 3, or
  - (ii) the purported application cannot be made as it is contrary to regulation 4.

(3) Where the Chief Revenue Officer decides that the application is one that falls to be determined and will require notification under paragraph (2)(a), the Chief Revenue Officer must determine whether the application -

(a) is granted, or

(b) is refused for the reasons set out in the refusal notification.

(4) Subject to paragraph (5), the specified period for the purposes of paragraph (2) is 30 days after the date on which the application was received by the Chief Revenue Officer.

(5) The specified period may be extended in the following cases for the following periods -

(a) where the Chief Revenue Officer notifies the applicant stating the reason for the extension, the specified period may be extended by a further period of up to 30 days,

(b) where the Chief Revenue Officer suspects the applicant has been involved in a breach of a customs obligation and an investigation is being conducted in relation to that breach, the specified period may be extended by a further period of up to nine months on notification to the applicant (unless such notification would be likely to jeopardise the investigation), and

(c) where the applicant makes a request in writing, stating the reasons for the request, the Chief Revenue Officer may agree to extend the specified period by such further period as the Chief Revenue Officer considers reasonable in the circumstances.

(6) Where an application for authorisation is granted, the approval notification of the authorisation issued to the person who is authorised to declare goods for a temporary admission procedure (an "**authorised person**") must specify -

- (a) the date from which the authorisation has effect,
- (b) the date, if any, on which the authorisation will cease to have effect, and
- (c) any conditions to which the authorisation is subject,

and "**authorisation**" in this Part means an authorisation granted under this regulation.

(7) The authorisation is subject to compliance with conditions specified in or under these Regulations.

(8) If an application for authorisation is not granted or refused as required by this regulation, the application is treated as refused.

**Review and appeal where the Chief Revenue Officer fails to consider an application.**

6. (1) An applicant or purported applicant may by notice in writing require the Committee to review in a case where the Chief Revenue Officer has failed to comply with regulation 5.

(2) Upon consideration of the review, the Committee may direct the Chief Revenue Officer, in a case where it is satisfied that the Chief Revenue Officer acted unreasonably, to consider the application, or purported application, as mentioned in regulation 5 within such further period as is specified by the Committee.

(3) The notice must be given to the Committee within 30 days following the expiry of the specified period (including such period as extended) referred to in regulation 5.

(4) A person aggrieved by a decision of the Committee on a review under this regulation may appeal in accordance with the provisions of the Fifth Schedule of the Principal Law and that Schedule shall be construed accordingly.

**Notification of Chief Revenue Officer of change of circumstances relating to an authorisation to declare goods for a temporary admission procedure.**

7. (1) This regulation is subject to regulation 11.

(2) An authorised person must notify the Chief Revenue Officer as soon as reasonably practicable if -

(a) that person fails to meet any condition to which the authorisation is subject,

- (b) that person ceases to satisfy any eligibility criteria which applied when the authorisation was granted, or
- (c) there are any material changes since the application was made concerning -
  - (i) the details relating to the applicant, or
  - (ii) the information required to accompany the application.

**Amendment, suspension or revocation, etc. of an authorisation.**

8. (1) An authorisation granted under regulation 5 may be suspended or revoked, as appropriate in the opinion of the Chief Revenue Officer, if -

- (a) the authorised person fails to meet any condition to which the authorisation is subject, or
- (b) the authorised person ceases to satisfy any eligibility criteria which applied when the authorisation was granted.

(2) An authorisation may be amended, suspended or revoked, as appropriate in the opinion of the Chief Revenue Officer, if -

- (a) the authorised person makes an application in writing to the Chief Revenue Officer for the authorisation to be amended, suspended or revoked,

(b) the authorised person has been involved in a breach of a customs obligation,

(c) it is necessary in consequence of -

(i) an enactment, or

(ii) a -

(A) decision of the Committee, or

(B) determination of a court,

in relation to an enactment,

relevant to the activities carried on pursuant to the authorisation, or

(d) it is necessary in consequence of a change of circumstances of the authorised person relevant to the activities carried on pursuant to the authorisation.

(3) Without prejudice to paragraph (1) and (2), an authorisation may be suspended if the Chief Revenue Officer has reasonable grounds for believing that -

(a) the application for approval was deficient in some respect,

- (b) the applicant knew, or ought reasonably to have known, of the deficiency, and
- (c) the Chief Revenue Officer considers that the authorisation would not have been granted if the deficiency was known at the time it was granted.

(4) Subject to paragraph (5), an authorisation may be suspended under this regulation for such period as the Chief Revenue Officer thinks reasonable in the circumstances but must not exceed 60 days unless the authorised person agrees to a longer period.

(5) Where a Chief Revenue Officer suspects that an authorised person has been involved in a breach of a customs obligation and an investigation is being conducted in relation to that breach, the authorisation may be suspended for a period of up to nine months.

(6) The amendment, suspension or revocation of an authorisation takes effect from the date specified in a notice given by the Chief Revenue Officer to the authorised person (and, accordingly, does not affect anything already done by any person before that date in reliance on the authorisation).

(7) The Chief Revenue Officer may not specify a date -

- (a) before the notice is given unless the Chief Revenue Officer and the person both agree that such a date may be given, and

- (b) that falls more than one year after the date on which the notice is given.

(8) Where the grounds under paragraph (3) are established, an authorisation is to be treated as if it had never been granted if the Chief Revenue Officer gives a notice to the applicant notifying them of the effect of this regulation.

**Treatment of a declaration as an application for authorisation to declare goods for a temporary admission procedure.**

9. (1) Subject to regulation 15 a person in whose name goods are declared for a temporary admission procedure is to be treated for the purposes of these Regulations as making an application for authorisation to declare the goods for that procedure where -

- (a) that person is not so authorised and -
  - (i) subject to paragraph (ii), where there is any liability, or potential liability, to pay import duty, in respect of the goods -
    - (A) that person gives a Bailiwick single guarantee in accordance with Part 7, or
    - (B) there is no requirement for a person to give a guarantee by virtue of regulation 39, or
  - (ii) where there is any liability, or potential liability, to pay both import duty and excise duty in

respect of goods, and the goods are declared for a temporary admission procedure -

(A) that person gives a Bailiwick single guarantee in accordance with Part 7, or

(B) there is no requirement for a person to give a guarantee by virtue of regulation 39, and

(b) the declaration -

(i) is not one to which regulation 10 applies, and

(ii) is made in accordance with any provision made under section 15 of the Principal Law, including these Regulations.

**Cases where a declaration is not to be treated as an application for authorisation.**

10. (1) Where either paragraph (2) or (3) applies, a declaration of goods for the temporary admission procedure is not to be treated as an application for authorisation under regulation 9.

(2) This paragraph applies where -

(a) the goods fall within paragraph 27 of Schedule 1 (other goods - no economic effect), and

- (b) in the opinion of the Chief Revenue Officer, it is not appropriate for the declaration to be treated as an application for authorisation.
- (3) This paragraph applies where -
- (a) the declaration is -
    - (i) made for a temporary admission procedure by conduct, in accordance with the Customs and Excise (Import) (Customs Declarations) Regulations, 2020<sup>b</sup>, or
    - (ii) an oral declaration of goods for a temporary admission procedure, in accordance with the Customs and Excise (Import) (Customs Declarations) Regulations, 2020,
  - (b) the declaration relates to goods that are means of transport or spare parts, accessories and equipment for means of transport, and
  - (c) in the opinion of the Chief Revenue Officer there is a risk that the person in whose name the declaration is made will be involved in a breach of a customs obligation.

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<sup>b</sup> G.S.I. No. ? of 2020.

(4) Where a declaration is not to be treated as an application for authorisation by virtue of paragraph (3), the Chief Revenue Officer must notify the person in whose name the declaration is made without delay.

**Determination of a declaration treated as an application for authorisation.**

11. (1) Where a declaration is to be treated by regulation 9 as an application for authorisation, the application is to be determined in accordance with this regulation and regulations 5 to 8 do not apply.

(2) Where the eligibility criteria set out in regulation 12 are met, acceptance of the declaration by the Chief Revenue Officer is to be treated as grant of authorisation.

(3) An authorisation treated as granted by paragraph (2) only authorises the making of that declaration.

(4) An authorisation treated as granted by paragraph (2) shall be subject to the provisions of Schedule 2 concerning matters that will apply to the authorisation and that would have been included in an approval notification had the authorisation been granted under regulation 5.

(5) If the declaration is not accepted by the Chief Revenue Officer, the application is to be treated as refused.

**Eligibility for authorisation.**

12. (1) The following criteria ("**the eligibility criteria**") must be met before an authorisation is granted to declare goods for the temporary admission procedure -

- (a) the applicant is established outside the Island, or the goods fall within a description given in a paragraph of Schedule 1 that specifies that the goods may be declared by, or on behalf of, a person established in the Island,
- (b) the Chief Revenue Officer is of the opinion that it is possible to exercise control of any goods declared under the authorisation sought without the effects being disproportionate to the benefit to the applicant of the use of the procedure, and
- (c) the Chief Revenue Officer must be satisfied that the applicant will exercise proper conduct of the operations necessary to comply with the requirements of the procedure.

(2) For the purposes of paragraph (1)(c), the matters that the Chief Revenue Officer may take into account include, but are not limited to -

- (a) whether, in the opinion of the Chief Revenue Officer, the applicant's financial standing makes the applicant suitable to carry out the activity for which authorisation is sought,
- (b) whether the applicant, or any directors or senior employees of the applicant, has been involved in a breach of an obligation relating to payment of duty or

of a customs obligation, which in the opinion of the Chief Revenue Officer 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 carry out the activity for which authorisation is sought,
- (c) whether the applicant, or any directors or senior employees of the applicant, has any criminal conviction which in the opinion of the Chief Revenue Officer is -
- (i) serious having regard to the type of conviction, and
  - (ii) relevant to the suitability of the applicant to carry out the activity for which authorisation is sought,
- (d) whether the applicant maintains a logistical system and records that identify sufficiently the movement of, and transactions in, relevant goods and domestic goods and facilitate compliance with customs obligations.

(3) An authorisation to declare goods that are consumable goods may be granted only if full relief from a liability to import duty in relation to the goods is to be given under regulation 27.

(4) For the purposes of paragraph (3), goods are "consumable goods" if they cannot be used without being rendered unusable.

**Approval of authorisation to declare goods for a temporary admission procedure and associated time period.**

13. (1) An approval notification issued under regulation 5 in relation to an authorisation to declare goods for a temporary admission procedure must, in addition to the information set out in regulation 5(6), specify -

- (a) the goods, or the type of goods, to which the authorisation applies, and
- (b) the period during which particular goods are to be used before they are exported from the Island in accordance with the applicable export provisions.

(2) Subject to paragraphs (3) and (4), the period specified under paragraph (1)(b) must not be longer than 24 months beginning with the date on which the goods are declared for the procedure.

(3) The period referred to in paragraph (2) may be longer than 24 months, or the authorisation may be amended on application by the authorised person to extend the period specified beyond 24 months, if the Chief Revenue Officer is satisfied that -

- (a) the use for which the goods are imported cannot be achieved within 24 months, and
- (b) a longer period is justified.

(4) An extension to the period referred to in paragraph (2) must not be granted with the effect that the total period granted is longer than 10 years beginning with the date the goods are declared for the procedure unless the Chief Revenue Officer is satisfied that there are abnormal and unforeseeable circumstances beyond the holder of the procedure's control justifying such an extension.

(5) When determining, for the purposes of this regulation, the period during which goods declared for a temporary admission procedure have been used -

- (a) any period during which the goods were subject to another special Customs procedure is to be disregarded, but
- (b) account is to be taken of any period during which, where relevant, both of the following conditions were met -
  - (i) the goods were subject to a temporary admission procedure as a result of a subsequent declaration made by the holder of the procedure, and

- (ii) where the goods fell within a description given in a paragraph set out in Schedule 1, the goods continued to fall within the same paragraph.

**Retrospective authorisation.**

14. (1) An approval notification issued in relation to an authorisation to declare goods for a temporary admission procedure may provide that the authorisation has effect from a time before the application for it is made ("**retrospective authorisation**") in accordance with this regulation.

(2) Paragraph (1) applies even where the goods for which authorisation to make a declaration is sought are not available for examination by any customs officer at the time at which the application for authorisation is received by the Chief Revenue Officer.

(3) The Chief Revenue Officer may grant retrospective authorisation only if -

(a) the Chief Revenue Officer is satisfied that -

(i) the applicant has an economic need for retrospective authorisation to be granted,

(ii) the application for retrospective authorisation is not made for the purposes of -

(A) avoiding, or enabling any other person to avoid, any customs obligation,

(B) preventing a liability to import duty or charges being incurred by any person, or

(C) preventing the application of any non-tariff trade policy measures,

that would have applied had the application been made before the time from which the authorisation is to have effect,

(iii) either -

(A) the goods can be identified in the applicant's accounts and records from the date on which the authorisation is to have effect, or

(B) such identification is not required for the purposes of demonstrating compliance with obligations imposed by or under the customs Laws and excise Laws,

(iv) the applicant's accounts and records identify sufficiently the movement of, and transactions in, relevant and domestic goods so as to enable the applicant to comply with the obligations imposed by or under these regulations, or any

other customs Laws concerning the temporary admission procedure for which retrospective authorisation is sought, and

- (v) the applicant and the Chief Revenue Officer are able to take all steps required to ensure that records and other documentation reflect any grant of retrospective authorisation including, where necessary, the withdrawal or amendment of customs declarations,
- (b) in the period of three years ending immediately before the date that the Chief Revenue Officer received the application no previous retrospective authorisation was granted to the applicant to declare goods for a temporary admission procedure to which the application seeks retrospective authorisation, and
- (c) where the application is for renewal of authorisation to declare goods for temporary admission in relation to the same kind of goods, the application was submitted within three years of the expiry of the authorisation for which renewal is sought.

(4) Subject to paragraph (7), where the application is for renewal of an authorisation for the same kind of goods the approval notification may provide that the authorisation has effect from the date on which the authorisation for which renewal is sought expired.

(5) Subject to paragraph (7), where the application is not for a renewal of an authorisation for the same kind of goods -

- (a) if the application for authorisation does not relate to sensitive goods, the approval notification may provide that the authorisation has effect from a date within the period of a year before the date on which the application for authorisation is received by the Chief Revenue Officer, and
- (b) if the application for authorisation relates to sensitive goods, the approval notification may provide that the authorisation has effect from a date up to three months before the date on which the application was received by the Chief Revenue Officer,

where, in the opinion of the Chief Revenue Officer, there are exceptional circumstances justifying that earlier date.

(6) For the purposes of paragraph (5), "**sensitive goods**" means the goods of a type listed in a public notice.

(7) In all cases, the approval notification must not provide that the authorisation has effect from a date earlier than exit day.

### PART 3 DECLARATIONS

**Declaration to be made in the name of the authorised person.**

15. A Customs agent may not make a declaration of goods for a temporary admission procedure where -

- (a) the principal of the agent is authorised to declare goods for a temporary admission procedure,
- (b) the agent is not so authorised, and
- (c) the agent intends to act as an indirect agent on behalf of the principal.

**Notification of liability to pay import duty and excise duty by release to a temporary admission procedure.**

16. (1) Subject to paragraph (2), where -

- (a) a person makes a Customs declaration for a temporary admission procedure which is required to state the amount of import duty and excise duty on the relevant goods to which the declaration relates, and
- (b) the declaration states the amount,

the release to the procedure is to be taken to be the notification of liability to pay the import and excise duty stated in the Customs declaration.

(2) Paragraph (1) does not apply if a Bailiwick comprehensive guarantee is given in relation to the goods declared for the procedure.

PART 4  
GENERAL RULES

**Requirements relating to a temporary admission procedure.**

17. Where an authorisation to declare goods for a temporary admission procedure is granted, the following requirements apply -

- (a) the authorised person must -
  - (i) use the goods, or
  - (ii) where permitted in the approval notification issued in relation to an authorisation, arrange for another person to use the goods in accordance with the authorisation,
- (b) the goods must not be imported to be repaired,
- (c) the goods must not undergo any substantive change while subject to the procedure that is not a necessary consequence of an intended use of the goods for the procedure, and
- (d) the goods must be capable of being identified at all times, except where the Chief Revenue Officer is satisfied that -
  - (i) in view of the nature of the goods or their intended use, the absence of identification will

not result in the avoidance of any or all liability to import duty or other charges, or of any obligations relating to the authorisation, or

- (ii) equivalent goods are used and it can be verified that they are used in accordance with regulation 23.

**Grant of authorisation subject to conditions.**

18. An authorisation to declare goods for a temporary admission procedure is granted subject to such other conditions as may be specified in the approval notification issued under regulation 5 in relation to the authorisation.

**Meaning of substantive change and "intended use of goods".**

19. (1) For the purposes of regulation 17(1)(c), goods do not undergo a substantive change where -

- (a) any change is the result of normal depreciation due to an intended use of the goods,
- (b) the goods are repaired, including overhaul, where this was not an intended use of the goods, or
- (c) the goods are maintained, including adjustments or measures to preserve the goods or ensure compliance with technical requirements for their use under the procedure.

(2) For the purposes of regulation 17, an "intended use of the goods" means any use identified in -

- (a) the declaration of the goods for a temporary admission procedure, or
- (b) the approval notification issued in relation to an authorisation to declare goods for the procedure.

**Transfer of rights and obligations.**

20. (1) Where paragraph (2) applies, a person to whom rights and obligations in relation to goods declared for a temporary admission procedure are transferred ("the transferee") is subject to such requirements of that procedure as are specified in accordance with paragraph (7).

(2) This paragraph applies where -

- (a) the Chief Revenue Officer grants -
  - (i) an application -
    - (A) for authorisation to declare goods for a temporary admission procedure that includes an approval to transfer to the transferee some or all of the rights and obligations that relate to relevant declared goods, or

- (B) to amend an authorisation under regulation 8, or
    - (ii) an application specified in paragraph (3)(a) and one of the applications specified in paragraph (3)(b), and
  - (b) an agreement is made for a transfer of rights and obligations to take place.
- (3) The specified applications are -
- (a) an application made by the authorised person or a holder of the temporary admission procedure for approval to transfer to the transferee some or all of the rights and obligations that relate to relevant declared goods, and
  - (b) an application made by a person -
    - (i) for approval to receive some or all of the rights and obligations that relate to relevant declared goods, or
    - (ii) under regulation 8(2)(a) to amend that person's authorisation in order to approve the person to receive such rights and obligations.

(4) For the purposes of Part 2 of these Regulations, the transfer of rights and obligations that relate to relevant declared goods is to be treated as a matter requiring approval in accordance with that Part.

(5) The Chief Revenue Officer may only grant an application referred to in paragraphs (2)(a)(i) or (3) where the transferee meets the eligibility criteria set out in regulation 12 for the authorisation to which the rights and obligations specified in the application relate.

(6) The Chief Revenue Officer may grant an application referred to in paragraph (3) subject to such conditions as may be specified in the approval notification issued.

(7) An approval notification issued in relation to an application referred to in paragraph (2)(a)(i) or (3) must specify the rights and obligations to be transferred.

(8) Where the transferee breaches -

(a) a requirement imposed by or under the Customs Laws in respect of import duty on the transferee as holder of the procedure, or

(b) an obligation transferred by virtue of this regulation,

the transferee is liable to any import duty arising as a result of that breach.

(9) In this regulation -

**"obligations"**, in relation to relevant declared goods, includes -

- (a) conditions to which the authorisation to declare the relevant declared goods for the temporary admission procedure is subject, and
- (b) any other requirements in relation to the procedure imposed by or under the Customs Laws,

**"rights"**, in relation to relevant declared goods, includes -

- (a) any permissions contained in an authorisation to declare the relevant declared goods for the temporary admission procedure, and
- (b) any rights in relation to those goods conferred by or under the Customs Laws.

**Discharge of a temporary admission procedure.**

21. (1) A temporary admission procedure is discharged if -

- (a) the goods are declared for another special Customs procedure or the free circulation procedure and the Chief Revenue Officer accepts that declaration,
- (b) the goods are exported from the Island in accordance with applicable export provisions,
- (c) the goods are destroyed, or

(d) the goods are liable to forfeiture.

(2) The evidence which is to be required, or is to be sufficient, for the purposes of showing that a temporary admission procedure has been discharged, is to be determined by a customs officer in accordance with the provisions of a public notice.

(3) For the purposes of showing a temporary admission procedure has been discharged under paragraph (1), where goods released to that procedure are placed together with other goods and are destroyed, then the goods destroyed are -

(a) where a customs officer is satisfied that the holder of the procedure has provided sufficient evidence as to the goods which were subject to the procedure that have been destroyed, those goods, or

(b) where a customs officer is not so satisfied, such proportion of the goods placed together as is determined in accordance with the provisions of a public notice.

(4) Paragraph (5) applies where -

(a) two or more declarations of goods of the same type are made for a temporary admission procedure using a single authorisation, and

(b) some of those goods -

- (i) are exported from the Island in accordance with the applicable export provisions,
- (ii) are destroyed,
- (iii) are declared for another customs procedure and the Chief Revenue Officer accepts that declaration,
- (iv) are goods in respect of which the requirements of the temporary admission procedure are met, or
- (v) the goods are liable to forfeiture.

(5) Where this paragraph applies, for the purposes of showing that temporary admission procedure has been discharged -

- (a) the event described in paragraph (4)(b) must have taken place in relation to the actual goods declared for the procedure where -
  - (i) the Chief Revenue Officer consents to a request from the authorised person or the holder of the procedure that this should be the case, or
  - (ii) the Chief Revenue Officer is of the opinion that the amount of import duty which would be

applicable to the goods would, as a result of treatment in accordance with subparagraph (b), be lower than the amount applicable to them if the event described in paragraph (4)(b) had taken place in relation to the actual goods declared, or

- (b) in all other cases, the goods referred to in paragraph (4)(b) are to be treated as having been declared under the earliest of the declarations referred to in paragraph (4)(a).

**Record keeping.**

22. (1) Unless paragraph (3) applies, the Chief Revenue Officer may notify any of the following persons -

- (a) any person authorised as the holder of a temporary admission procedure,
- (b) any holder of a procedure, and
- (c) any person handling goods released to a temporary admissions procedure,

of any records and the form of such records required to be kept and preserved in respect of the goods that are subject to the temporary admission procedure.

(2) Where the Chief Revenue Officer issues a notification of record keeping requirements under paragraph (1), the notification shall be in writing and may -

- (a) form part of the approval notification issued under regulation 5, or
- (b) where the authorisation is granted under Regulation 11(2), be issued on release of the goods to the procedure.

(3) Where a declaration for the temporary admission procedure is made orally or by conduct, notification of any records and the form of such records required to be kept and preserved by any person in respect of the goods that are subject to the temporary admission procedure shall be specified by public notice.

(4) Record keeping requirements issued by the Chief Revenue Officer under paragraph (1) or by public notice under paragraph (3) -

- (a) may identify -
  - (i) the records to be kept and preserved under paragraph (1) or (3),
  - (ii) the form in which they are to be kept, and
  - (iii) the period for which they must be kept and preserved, and
- (b) may -

- (i) specify that the records must be updated within a specified period after the occurrence of a specified event, and
- (ii) make different provision for different cases, including imposing other requirements as the Chief Revenue Officer deems appropriate or as are contained in the public notice (as the case may be).

(5) Where records are required to be kept and preserved, such records must be capable of being produced and taken away from the premises in a legible form upon request by a customs officer.

**Authorisation to use equivalent goods.**

23. (1) Subject to paragraph (2), an approval or authorisation to declare goods to a temporary admission procedure may authorise requirements in relation to the procedure to be met by reference to equivalent goods ("**an equivalent goods authorisation**").

(2) An equivalent goods authorisation must not be granted in relation to a declaration of goods for a temporary admission procedure unless -

- (a) the goods fall within the description given in any of the following paragraphs of Schedule 1 -
  - (i) paragraph 1 (pallets),

- (ii) paragraph 2 (spare parts, accessories and equipment for pallets),
  - (iii) paragraph 3 (containers),
  - (iv) paragraph 4 (spare parts, accessories and equipment for containers), and
- (b) full relief is to be given in respect of those goods under regulation 27.

(3) A temporary admission authorisation may authorise equivalent goods to be stored together with other goods where -

- (a) the equivalent goods can be identified by such method as the Chief Revenue Officer may specify in the approval notification, or
- (b) where it is not possible to identify the equivalent goods without incurring disproportionate cost, the approval notification specifies that it is a requirement of the procedure that the authorised person carries out accounting segregation in accordance with any notification issued in accordance with regulation 22 (record keeping).

**Meaning of "equivalent goods".**

24. (1) Goods are not to be regarded as equivalent domestic goods unless the goods have the same -

- (a) classification code,
- (b) commercial quality, and
- (c) technical characteristics,

as the imported goods.

(2) For the purposes of paragraph (1)(b), goods have the same commercial quality as the imported goods or the goods they are replacing if a reasonable purchaser would consider the equivalent goods to be of the same standard as the imported goods or the goods they are replacing.

(3) In this regulation, "**imported goods**" means goods to be declared for a temporary admission procedure that meet the requirements of regulation 23(2).

**Treatment of equivalent goods.**

25. (1) Paragraphs (2) and (3) apply where -

- (a) there is a declaration of goods for a temporary admission procedure, and
- (b) the requirements in relation to the procedure are to be met by reference to equivalent domestic goods in accordance with these Regulations.

(2) Where this paragraph applies, the goods are to be treated as if they had been simultaneously released to, and discharged from, the procedure where -

- (a) the declaration of the goods for the procedure is accepted by the Chief Revenue Officer, and
- (b) the requirements in relation to the procedure were met by reference to the equivalent domestic goods.

(3) Where this paragraph applies, the goods are to be treated as if they had been discharged from the procedure on the date on which the equivalent domestic goods are exported from the Island where -

- (a) the declaration of the goods for the procedure is accepted by the Chief Revenue Officer,
- (b) the requirements in relation to the procedure were not met by reference to the equivalent domestic goods at the time of the declaration of the goods,
- (c) the procedure has not been discharged in accordance with regulation 21,
- (d) the equivalent domestic goods are exported from the Bailiwick.

(4) Where there is a declaration of goods for a temporary admission procedure and the requirements in relation to the procedure are to be met

by reference to equivalent domestic goods in accordance with these Regulations, the goods are to be regarded as domestic goods from the date on which the goods are treated as discharged from the temporary admission procedure under paragraph (2) or (3).

**Animals.**

26. (1) An animal born in the Island is not to be regarded as a domestic good if -

- (a) the mother was part of a consignment of goods declared for a temporary admission procedure,
- (b) the animal was born before the procedure was discharged, and
- (c) the total market value of animals born to mothers in that consignment before the procedure was discharged is £90 or more ("**the threshold**").

(2) An animal which is not to be regarded as a domestic good under paragraph (1) is treated as imported into the Island on the later of -

- (a) the date the threshold in paragraph (1)(c) is reached, and
- (b) the date the animal is born.

(3) A notification of importation is treated as having been given in relation to an animal not regarded as a domestic good under paragraph (1) on the date

the animal is treated as imported under paragraph (2) and the animal is to be treated for the purposes of section 1 of the Customs and Cross Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018<sup>c</sup> as being released on that date to the Customs procedure to which the animal's mother has been released.

## PART 5

### RELIEFS

#### Temporary admission - full relief.

27. (1) Where paragraph (2) applies, full relief from a liability to import duty is to be given.

(2) This paragraph applies where -

- (a) relevant goods are declared for a temporary admission procedure,
- (b) the Chief Revenue Officer accepts the declaration,
- (c) a liability to import duty arises in relation to those goods,
- (d) the goods fall within the description of goods given in a paragraph of Schedule 1, and

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<sup>c</sup> VI of 2019.

- (e) any eligibility criteria described in the relevant paragraph of Schedule 1 are met.

(3) Where full relief is to be given under this regulation, any conditions specified in the paragraph of Schedule 1 within which those goods fall shall apply and are requirements of the procedure.

**Temporary admission - partial relief.**

28. (1) Where paragraph (2) applies, partial relief from a liability to import duty is to be given.

(2) This paragraph applies where -

- (a) relevant goods are declared for a temporary admission procedure,
- (b) the Chief Revenue Officer accepts the declaration,
- (c) a liability to import duty arises in relation to those goods, and
- (d) full relief is not to be given under regulation 27.

(3) Where partial relief is to be given under paragraph (1), the amount of import duty due is 3% of the amount of import duty which would have been payable on the goods if they had been declared for the free circulation procedure and the Chief Revenue Officer had accepted that declaration on the date on which they accepted the declaration of those goods for the temporary admission procedure.

(4) The amount specified in paragraph (3) is payable for every month, or fraction of a month, during which the goods are subject to the temporary admission procedure until -

- (a) the procedure is discharged, or
- (b) the amount of import duty charged reaches the amount that would have been charged in the absence of any partial relief.

PART 6  
ATA AND CPD CARNETS

**Interpretation of this Part.**

29. For the purposes of this Part -

"ATA carnet" is a document so described in -

- (a) the ATA Convention, or
- (b) the Istanbul Convention,

where the form of the carnet corresponds to that provided by the version of the relevant convention which is current at the time the declaration is made,

"CPD carnet" means a document so described in the Istanbul Convention where the form of the carnet corresponds to that provided by the

version of the relevant convention which is current at the time the declaration is made.

**Application of ATA Convention and Istanbul Convention.**

30. This Part has effect for the purpose of giving effect to the ATA Convention and Istanbul Convention so as to give proper effect to the relevant Convention in relation to the import and export of goods to and from the Island subject to a temporary admission procedure.

**Declaration by means of a carnet - importation.**

31. (1) A declaration made by means of an ATA or CPD carnet ("the relevant carnet") will be deemed to be a declaration made in paper form and shall be considered to be an application for an authorisation to declare goods for a temporary admission procedure, except where paragraph (3) applies, provided that the following conditions are fulfilled -

- (a) the relevant carnet has been -
  - (i) issued in a contracting party to the ATA Convention or the Istanbul Convention (as the case may be), and
  - (ii) endorsed and guaranteed by an association forming part of a guaranteeing chain as defined in Article 1(d) of Annex A to the Istanbul Convention,

- (b) the relevant carnet relates to goods and uses covered by the Convention under which it was issued (subject to any restriction specified by public notice),
- (c) the relevant carnet is certified by the customs authorities, and
- (d) the relevant carnet is valid for use in the customs territory of the British Islands.

(2) Goods declared for temporary admission by means of a relevant carnet will be treated in accordance with the provisions of the ATA Convention or the Istanbul Convention (as the case may be).

(3) Paragraph (1) does not apply where a declaration made by means of a relevant carnet is made and accepted as a declaration in paper form for -

- (a) a transit procedure via the Bailiwick,
- (b) the free circulation procedure, or
- (c) re-importation of the goods into the Island following export from the Island under the cover of the relevant carnet.

(4) Where paragraph (3) applies, the declaration made by means of a relevant carnet will be deemed to be a declaration made in paper form for a Customs procedure other than temporary admission and shall be treated in accordance with

the requirements of the relevant procedure as it is interpreted and applied so as to give proper effect to the ATA Convention and the Istanbul Convention.

(5) An ATA carnet must not be used to declare goods submitted to a universal postal service provider.

**Discharge of the temporary admission procedure where goods declared by means of a carnet.**

32. (1) The temporary admission procedure for goods declared by means of a relevant carnet shall be discharged upon -

- (a) re-exportation of the goods in accordance with the requirements of the relevant Convention, including presentation of the relevant carnet to a customs officer together with the goods,
- (b) a declaration to enter the goods for another special Customs procedure or for the free circulation procedure, and which is accepted by the Chief Revenue Officer,
- (c) the goods are destroyed, or
- (d) the goods are liable to forfeiture.

(2) Where non-compliance with one of the obligations under a relevant carnet is identified, the Chief Revenue Officer may submit a claim for payment against a guaranteeing association for goods imported under an ATA carnet or give a notification of the non-discharge of a CPD carnet (as the case may be).

- (3) Where the Chief Revenue Officer -
- (a) submits a claim for payment against a guaranteeing association in respect of an ATA carnet, or
  - (b) gives notification of non-discharge of a CPD carnet,

under paragraph (2), the claim or notification shall be submitted or given within a year of the date of expiry of the validity of the ATA carnet or CPD carnet (as the case may be).

(4) Where the Chief Revenue Officer has submitted a claim or given a notification under paragraph (2), the Chief Revenue Officer shall regularise the relevant carnet in accordance with -

- (a) articles 9, 10 and 11 of Annex A to the Istanbul Convention, or
- (b) articles 7, 8 and 9 of the ATA Convention,

(as the case may be).

## PART 7 GUARANTEES

### **Guarantee.**

33. (1) A guarantee in respect of a liability or potential liability to pay import duty and excise duty required by or under these Regulations must -

- (a) guarantee the payment of the specified amount in respect of a liability to which the guarantee applies,
- (b) be in a form specified by public notice, and
- (c) be for a period approved by the Chief Revenue Officer.

(2) The Chief Revenue Officer may require that a guarantee extends to the payment of any charges in relation to the specified amount.

(3) A guarantor may cancel a guarantee by notice to the Chief Revenue Officer specifying the date on which the guarantee will cease to have effect which must be at least 15 days after the date on which the notice is received by the Chief Revenue Officer.

**Guarantors.**

34. (1) A guarantor must be -

- (a) approved by the Chief Revenue Officer in respect of a temporary admission procedure, or
- (b) a guaranteeing association in respect of ATA or CPD carnets.

(2) The Chief Revenue Officer may only approve a guarantor under paragraph (1)(a) where the guarantor is established in the Island.

(3) A guarantor may only guarantee the liability to import duty and excise duty of another person.

(4) The Chief Revenue Officer may revoke an approval under paragraph (1)(a) where the requirement under paragraph (2) is no longer met and, where the Chief Revenue Officer does so, the Chief Revenue Officer must give notice of the revocation to any person whose payment in relation to a liability or potential liability to pay import duty and excise duty is guaranteed by that guarantor.

(5) Persons treated as approved as a guarantor may be specified by a public notice.

**Bailiwick single and comprehensive guarantees.**

35. (1) In respect of a liability or potential liability to import duty and excise duty -

(a) a guarantee (a "**Bailiwick single guarantee**") may be given in respect of particular goods declared for a temporary admission procedure, or

(b) a guarantee (a "**Bailiwick comprehensive guarantee**") may be given in respect of all goods declared for non-transit related special Customs procedures, including a temporary admission procedure, in one or more calendar months.

(2) A person may give a Bailiwick comprehensive guarantee in respect of a liability to import duty and excise duty only if authorised to do so by the Chief Revenue Officer.

(3) Subject to paragraph (5), a person may only be authorised to give a Bailiwick comprehensive guarantee if -

- (a) the person is established in the Bailiwick,
- (b) the person, and any directors or senior employees of that person, have not been involved in a breach of an obligation relating to tax or a customs obligation, which in the opinion of the Chief Revenue Officer is -
  - (i) a serious breach having regard to the circumstances, nature and number of breaches, and
  - (ii) relevant to the suitability of that person to give a Bailiwick comprehensive guarantee,
- (c) the person, and any directors or senior employees of that person (as the case may be), do not have criminal convictions which in the opinion of the Chief Revenue Officer are -
  - (i) serious having regard to the type of conviction, and
  - (ii) relevant to the suitability of that person to give a Bailiwick comprehensive guarantee, and

- (d) the person is -
  - (i) a regular user of the temporary admission procedure in relation to which the Bailiwick comprehensive guarantee will be used, or
  - (ii) in the opinion of the Chief Revenue Officer, a suitable person to give a Bailiwick comprehensive guarantee taking account of that person's financial standing and practical experience.

(4) For the purposes of paragraph (3)(d)(i), a person is a regular user of a temporary admission procedure if that person has used that procedure on at least three occasions in the 12 month period preceding the application for authorisation.

**Meaning of "specified amount".**

36. (1) For the purposes of this Part, the "specified amount" is -
- (a) in relation to a Bailiwick single guarantee, the maximum amount of import duty and excise duty that is likely to be payable in respect of the particular goods declared for a customs procedure, or
  - (b) in relation to a Bailiwick comprehensive guarantee, the maximum amount of import duty and excise duty that is likely to be payable in any calendar month for which the guarantee subsists, having regard to the business of

the person authorised to give the guarantee, in particular in relation to goods imported into the Island in the previous 12 months and proposed importations in the next 12 months.

(2) If the amount of the liability or potential liability to import duty and excise duty exceeds the specified amount of the guarantee, the person liable or potentially liable to that import duty and excise duty must notify the Chief Revenue Officer as soon as practicable on becoming aware of the shortfall.

(3) The Chief Revenue Officer may by notice to the person required to give the guarantee in respect of a liability to import duty and excise duty, amend the specified amount with effect from a date specified in the notice but not less than 15 days from the date the notice is given.

**Specified amount: reduced amounts and waivers in relation to Bailiwick comprehensive guarantees.**

37. (1) Subject to paragraph (2), the Chief Revenue Officer must approve a reduction in the specified amount in relation to a Bailiwick comprehensive guarantee to 50% of the specified amount determined under regulation 36(1)(b) if satisfied that the person authorised to give the Bailiwick comprehensive guarantee -

- (a) draws up accounts in accordance with generally accepted accounting practice,
- (b) maintains reliable business records,
- (c) is solvent,

- (d) has in the preceding three years discharged any liability to pay import duty and excise duty, and
- (e) has sufficient financial resources to meet the liability or potential liability not guaranteed by the reduced comprehensive guarantee.

(2) The Chief Revenue Officer must not approve a reduction in the specified amount under paragraph (1) unless -

- (a) the person, and any directors or senior employees of that person, have not been involved in a breach of an obligation relating to tax or a customs obligation, which in the opinion of the Chief Revenue Officer is -
  - (i) a serious breach having regard to the circumstances, nature and number of breaches, and
  - (ii) relevant to the suitability of that person to give a reduced Bailiwick comprehensive guarantee,
- (b) the person, and any directors or senior employees of that person, have no criminal conviction which in the opinion of the Chief Revenue Officer is -
  - (i) serious having regard to the type of conviction, and

(ii) relevant to the suitability of that person to give a reduced Bailiwick comprehensive guarantee, and

(c) the person is -

(i) a regular user of the temporary admission procedure, or

(ii) in the opinion of the Chief Revenue Officer, a suitable person to give a reduced Bailiwick comprehensive guarantee taking account of that person's financial standing and practical experience.

(3) For the purposes of paragraph (2)(c)(i), a person is a regular user of the procedure if that person has used the procedure on at least three occasions in the 12 month period preceding the application for authorisation.

(4) The Chief Revenue Officer must approve a reduction in the specified amount in relation to a comprehensive guarantee to 30% of the specified amount determined under regulation 36(1)(b) if satisfied that the person authorised to give the comprehensive guarantee -

(a) meets the conditions in paragraphs (1) and (2), and

(b) maintains procedures to ensure that the Chief Revenue Officer is notified of any breach of any customs obligation.

(5) The Chief Revenue Officer must approve a waiver to the requirement for a comprehensive guarantee in relation to a potential liability to pay import duty and excise duty if satisfied that the person authorised to give the comprehensive guarantee -

- (a) meets the conditions in paragraphs (1), (2) and (4)(b), and
- (b) allows customs officers access to all electronic and physical information systems maintained by that person,
- (c) maintains a logistical system that identifies relevant goods and domestic goods and their location,
- (d) where the liability relates to agricultural goods, has satisfactory procedures to ensure compliance with any relevant regulatory obligation in relation to agricultural goods,
- (e) has satisfactory procedures in relation to archiving records, and
- (f) maintains satisfactory computer system security measures.

(6) For the purposes of this regulation and for the avoidance of doubt, the burden is on the person authorised to give the guarantee to provide

sufficient evidence in order to satisfy the Chief Revenue Officer of any condition set out in this regulation.

**Discharge of guarantees.**

38. (1) A guarantee is regarded as discharged in full -

- (a) if all the liability to which the guarantee relates and, where regulation 33(2) (guarantee in relation to charges) applies, any charges in relation to that liability, is paid in full, or
- (b) where the potential liability to which the guarantee relates has been extinguished on the discharge of a special Customs procedure,
- (c) where the potential liability to which the guarantee relates has been extinguished on the transfer of rights and obligations under regulation 18 (transfer of rights and obligations).

(2) A person required to give a guarantee or a guarantor may apply to the Chief Revenue Officer to discharge a guarantee in part where part of the liability to import duty and excise duty to which the guarantee relates and, where regulation 33(2) applies, any charges, have been discharged.

(3) An application under paragraph (2) must state -

- (a) the goods to which the application relates,

- (b) the amount of the liability to import duty and excise duty,
  - (c) the amount which has been paid in respect of the liability, and
  - (d) the location of the goods.
- (4) An application must -
- (a) include details identifying the applicant,
  - (b) be made in the form and manner, including by electronic means, and
  - (c) be accompanied by such information,

as directed by the Chief Officer of Customs and Excise.

(5) By no later than 30 days after the date on which an application is received by the Chief Revenue Officer, the Chief Revenue Officer must notify the applicant that the application -

- (a) is accepted and the guarantee is discharged in part, specifying the amount of the liability discharged and the goods in respect of which the liability relates, or
- (b) is rejected for the reasons set out in the notification.

(6) If an acceptance or rejection is not made as required by paragraph (6), the application is deemed to be rejected.

(7) Where a guarantee is provided by a guaranteeing association -

(a) Article 6(3) and (4) of the ATA Convention, or

(b) Article 8(3), (4) and (5) of Annex A of the Istanbul Convention,

(as the case may be) apply to determine the circumstances in which the guarantee is to be regarded as discharged.

**Cases where no guarantee is required.**

39. (1) Notwithstanding any provision in these Regulations to the contrary, a person is not required to give a guarantee in respect of a liability to pay import duty and excise duty if -

(a) the person liable is the civil service of a Bailiwick Member or a universal postal service provider and the liability or potential liability arose in the course of carrying out the duties or functions of that civil service or provider,

(b) the liability relates to goods declared for a temporary admission procedure and -

- (i) the goods comprise empty packaging and have permanent, indelible markings identifying that use,
- (ii) the goods are used for transportation of imported goods and have permanent, indelible markings identifying that use, or
- (iii) the goods have previously been discharged from a temporary admission procedure.

(2) The Committee may direct that the requirement to give a guarantee under regulation 33 shall not apply in other circumstances, provided that such directions identify -

- (a) the circumstances,
- (b) the goods or classes of goods, and
- (c) the person or persons,

concerned and to which the requirement will be disapplied.

(3) For the purposes of this regulation -

- (a) **"Bailiwick Member"**, and
- (b) **"civil service"**,

have the same meaning as in the Post Office (Bailiwick of Guernsey) Law, 2001<sup>d</sup>.

PART 8  
MISCELLANEOUS

**Public notices.**

40. (1) Any reference in any provision of these Regulations to a public notice is to a notice published by the Chief Officer of Customs and Excise in such manner as he or she considers appropriate for the purposes of that provision, which may include publication on the States of Guernsey or other relevant website.

(2) Without prejudice to any power to issue a public notice set out in these Regulations, the Chief Officer of Customs and Excise may publish a public notice in accordance with this regulation for any purpose connected with these Regulations where it appears necessary or expedient to him or her to do so.

**Interpretation.**

41. (1) Unless the context requires otherwise,

"applicable export provisions" has the meaning given in the Customs and Excise (Customs Export Declarations) Regulations, 2020<sup>e</sup>,

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<sup>d</sup> No. XV of 2001 (Ordres en Conseil Vol. XLI, p. 515); there are amendments not relevant to these Regulations.

<sup>e</sup> G.S.I. No. ? of 2020.

**"the ATA Convention"** means the Customs Convention on the "A.T.A. Carnet" for the temporary admission of goods done at Brussels on 6 December 1961,

**"consumable goods"** has the meaning given in regulation 12(4),

**"domestic goods"** has the meaning given in regulation 6(1) of the Customs Transit Procedures (Bailiwick of Guernsey) Regulations, 2019<sup>f</sup>,

**"exit day"** has the meaning given in European Union (Brexit) (Bailiwick of Guernsey) Law, 2018<sup>g</sup>,

**"the Istanbul Convention"** means the Convention on Temporary Admission done at Istanbul on 26 June 1990,

**"the Principal Law"** has the meaning given in regulation 1(2),

**"relevant declared goods"** means relevant goods declared for the temporary admission procedure,

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

**"universal postal service provider"** has the same meaning as in the Post Office (Bailiwick of Guernsey) Law, 2001.

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<sup>f</sup> G.S.I. No. 42 of 2019.

<sup>g</sup> No. I of 2019; as amended by G.S.I. No. 6 of 2020.

(2) For the purposes of these Regulations, a person is "**established in the Island**" -

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

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

(i) has a registered office in the Island, or

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

(3) Any word or phrase used in these Regulations which is defined in the Principal Law has the same meaning given in that Law.

**Commencement and citation.**

42. These Regulations -

(a) may be cited as the Customs (Temporary Admission Procedures) (Bailiwick of Guernsey) Regulations, 2020, and

(b) shall come into force on exit day.

Dated this 14 day of December, 2020

A handwritten signature in black ink, consisting of a stylized 'R' followed by a long horizontal stroke that extends to the right and slightly upwards.

R. G. PROW

President of the Committee for Home Affairs

For and on behalf of the Committee

## SCHEDULE 1

Regulations 2(1)(a), 10(2)(a),  
12(1)(a), 17(2)(a) and 27(3)

### TEMPORARY ADMISSION: ELIGIBLE GOODS AND CONDITIONS FOR RELIEF

Full relief from import duty is to be given when any of the goods that fall within a description given in one of paragraphs 1 to 28 are declared for a temporary admission procedure. This relief will be subject to any conditions specified in the relevant paragraph.

Where appropriate, the relevant paragraph also describes eligibility criteria to declare goods for a temporary admission procedure, including cases in which the person who declares the goods to the procedure, or on whose behalf the declaration is made, may be established in the Island.

#### **1. Pallets**

Full relief from import duty is to be given on pallets.

A person who declares goods that fall within a description given in this paragraph for a temporary admission procedure, or on whose behalf the declaration is made, may be established in the Island.

#### **2. Spare parts, accessories and equipment for pallets**

Full relief from import duty is to be given for spare parts, accessories and equipment for pallets where they are temporarily imported to be exported separately or as part of pallets.

A person who declares goods that fall within a description given in this paragraph for a temporary admission procedure, or on whose behalf the declaration is made, may be established in the Island.

### **3. Containers**

Full relief from import duty is to be given for containers where –

- (a) the container has been durably marked in an appropriate and clearly visible place with all of the following information –
  - (i) the identification of the container's owner or operator. This may be shown by either its full name or by an established identification system (not including symbols such as emblems or flags),
  - (ii) the container's identification marks and numbers, given by the owner or operator, and
  - (iii) the tare weight of the container (including all of its permanently fixed equipment).
  
- (b) for containers used in maritime activities, or for any other container using an ISO standard prefix of four capital letters ending in "U", the identification of the owner or principle operator and the container's serial number and check digit shall adhere to the International Standard ISO 6346 and its annexes.

It is a condition of this relief that where a declaration of containers for a temporary admission procedure has been treated as an application for authorisation to declare

goods for that procedure, the containers must be monitored by a person established in the Island or by a person established outside the Island who is represented in the Island. That person must, on request, provide the Chief Revenue Officer with detailed information concerning the movements of each container including the dates and places of its entry and discharge.

A person who declares goods that fall within a description given in this paragraph for a temporary admission procedure, or on whose behalf the declaration is made, may be established in the Island.

#### **4. Spare parts, accessories and equipment for containers**

Full relief from import duty is to be given for spare parts, accessories and equipment where they are temporarily imported to be re-exported separately or as part of a container.

A person who declares goods that fall within a description given in this paragraph for a temporary admission procedure, or on whose behalf the declaration is made, may be established in the Island.

#### **5. Spare parts, accessories and equipment for means of transport**

Full relief from import duty is to be given for spare parts, accessories and equipment for means of transport referred to in paragraphs 6, 7, 8 and 9 where they are temporarily imported to be exported separately or as part of means of transport.

A person who declares goods that fall within a description given in this paragraph for a temporary admission procedure, or on whose behalf the declaration is made, may be established in the Island.

#### **6. Means of transport**

Full relief from import duty is to be given for road, air and sea transport where –

- (a) they are registered outside the British Islands, or where they are not registered, they are owned by a person established outside the British Islands, and
- (b) they are used by a person established outside of the British Islands, without prejudice to paragraphs 7, 8 and 9.

Where the means of transport is used privately by a third person established outside the British Islands, full relief from import duty is to be given provided that that person is duly authorised in writing by the person authorised to declare the goods for a temporary admission procedure.

For the purposes of this paragraph "means of transport" shall include normal spare parts, accessories and equipment accompanying the means of transport.

For the purposes of this paragraph and paragraphs 8 and 9 –

- (i) "private use" means the use, other than the commercial use, of a means of transport,
- (ii) "commercial use" means the use of a means of transport for the transport of persons for remuneration or the industrial or commercial transport of goods, whether or not for remuneration,

and cognate expressions shall be construed accordingly.

#### **7. Means of transport – Full relief for persons established in the Island**

Full relief from import duty is to be given to persons established in the Island with regard to means of transport, where any of the following conditions is fulfilled –

- (a) in the case of means of road transport registered in the Island, a trailer is coupled to the means of transport,
- (b) the means of transport are used in connection with an emergency situation, or
- (c) the means of transport is used by a professional hire firm for the purpose of export.

#### **8. Means of transport – Full relief for individuals who have their habitual residence in the Island**

Full relief from import duty who have their habitual residence in the Island in respect of means of transport where any of the conditions below are satisfied –

- (a) the individual uses the means of transport privately and occasionally, at the request of the registration holder, provided that the registration holder is in the Bailiwick at the time of use,
- (b) the individual has hired the means of transport under a written contract and uses it privately for one of the following purposes –
  - (i) to return to their place of residence in the Island, or
  - (ii) to leave the Island,

- (c) the individual has hired a means of road transport under a written contract concluded with a professional car hire service and uses it privately, or
- (d) the individual uses the means of transport commercially or privately, and is employed by the owner, hirer, or lessee of the means of transport who is established outside the Bailiwick.

In cases covered by subparagraph (d) above, private use of the means of transport is allowed for journeys between the place of work and the place of residence of the employee, or with the purpose of performing a professional task of the employee as stipulated in the contract of employment. It is a condition of this relief that at the request of the Chief Revenue Officer, the person using the means of transport shall present a copy of the contract of employment.

#### **9. Other cases of relief from import duty in respect of means of transport**

Full relief from import duty is to be given where the means of transport is to be registered under a temporary series in the Island, with a view to export in the name of one of the following persons –

- (a) a person established outside the Island, or
- (b) an individual who has their habitual residence inside the Island where that person is preparing to transfer normal residence to a place outside the Bailiwick.

Full relief from import duty may in exceptional cases be given where the means of transport is commercially used for a limited period by persons established in the Island.

**10. Personal effects and goods for sports purposes imported by travellers.**

Full relief from import duty is to be given in respect of goods imported by travellers who are resident outside the Island where either of the following conditions is fulfilled –

- (a) the goods are personal effects reasonably required for the journey, or
- (b) the goods are intended to be used for sports purposes.

In this paragraph, a traveller is an individual who enters the Island temporarily and is not normally resident in the Island.

**11. Welfare material for seafarers**

Full relief from import duty is to be given for welfare materials for seafarers in the following cases –

- (a) the materials are used on a vessel engaged in international maritime traffic,
- (b) the materials are unloaded from such a vessel and temporarily used ashore by crew, or
- (c) the materials are used by the crew of such a vessel in cultural or social establishments managed by non-profit making organisations or in places of worship where services for seafarers are regularly held.

A person who declares goods that fall within a description given in this paragraph for a temporary admission procedure, or on whose behalf the declaration is made, may be established in the Island.

#### **12. Disaster relief material**

Full relief from import duty is to be given for disaster relief material where it is used in connection with measures taken to counter the effects of disasters or similar situations affecting the Island.

A person who declares goods that fall within a description given in this paragraph for a temporary admission procedure, or on whose behalf a declaration is made, may be established in the Island.

#### **13. Medical, surgical, and laboratory equipment**

Full relief from import duty is to be given for medical, surgical and laboratory equipment which is dispatched on loan at the request of a hospital or other medical institution which has urgent need of such equipment to make up for the inadequacy of its own facilities and where it is intended for diagnostic or therapeutic purposes.

A person who declares goods that fall within a description given in this paragraph for a temporary admission procedure, or on whose behalf the declaration is made, may be established in the Island.

#### **14. Animals**

Full relief from import duty is to be given for animals owned by a person established outside the Island.

A person who declares goods that fall within a description given in this paragraph for a temporary admission procedure, or on whose behalf the declaration is made, may be established in the Island.

#### **15. Goods for use in frontier zones**

Omitted.

#### **16. Sound, image or data carrying media and publicity material**

Full relief from import duty is to be given for professional equipment which fulfils the following conditions –

- (a) media carrying sound, image or data supplied free of charge and used for the purposes of demonstration prior to commercialisation, producing soundtrack, dubbing or reproduction, or
- (b) material used exclusively for publicity purposes, which includes means of transport specially equipped for those purposes.

#### **17. Professional equipment**

Full relief from import duty is to be given for professional equipment which fulfils the following conditions –

- (a) it is owned by a person established outside the Island,
- (b) it is imported either by a person established outside the Island or by an employee of the owner established in the Island, and
- (c) it is used by the importer or under their supervision, except in cases of audio-visual co-productions.

Notwithstanding the paragraph above, full relief from import duty is to be given for portable musical instruments temporarily imported by travellers in order to be used as professional equipment. The travellers may be resident inside or outside the Island.

In this paragraph a traveller is an individual who –

- (a) enters the Island temporarily and is not normally resident there,
- (b) returns to the Island where they are normally resident, after having been temporarily outside the Island,
- (c) temporarily leaves the Island where they are normally resident, or
- (d) leaves the Island after a temporary stay without being normally resident there.

Full relief from import duty shall not be given in respect of professional equipment which is to be used for any of the following –

- (a) the industrial manufacture of goods,
- (b) the industrial packaging of goods,
- (c) the exploitation of natural resources,
- (d) the construction, repair or maintenance of buildings,
- (e) earth moving and like projects.

Subparagraphs (c), (d) and (e) do not apply to goods that are hand tools.

#### **18. Pedagogic material and scientific equipment**

Full relief from import duty is to be given for pedagogic material and scientific equipment where the following conditions are fulfilled –

- (a) they are owned by a person established outside the Island,
- (b) they are imported by a not-for-profit public or private scientific, teaching or vocational training establishments, and are exclusively used in teaching, vocational training or scientific research under the responsibility of the importing establishment,
- (c) they are imported in reasonable numbers, having regard to the purpose of the import, and?
- (d) they are not used for purely commercial purposes.

#### **19. Packings**

Full relief from import duty is to be given for the following goods –

- (a) packings imported filled and intended for export, whether empty or filled, and
- (b) packings imported empty and intended for export filled.

A person who declares goods that fall within a description given in this paragraph for a temporary admission procedure, or on whose behalf the declaration is made, may be established in the Island.

**20. Moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles.**

Full relief from import duty is to be given for moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles where the following conditions are fulfilled –

- (a) they are owned by a person established outside the Island, and
- (b) they are used in manufacturing by a person established in the Island and more than 50% of the production resulting from their use is exported.

**21. Special tools and instruments**

Full relief from import duty is to be given in respect of special tools and instruments where the following conditions are fulfilled –

- (a) they are owned by a person established outside the Island, and
- (b) they are made available to a person established in the Island for the manufacture of goods and more than 50% of the resulting goods is exported.

**22. Goods used to carry out test or subject to tests**

Full relief from import duty is to be given in respect of goods in any of the following situations –

- (a) they are subject to tests, experiments or demonstrations,

- (b) they are subject to a satisfactory acceptance test provided for in a sales contract, or
- (c) they are used to carry out tests, experiments or demonstrations without financial gain.

A person who declares goods that fall within a description given in this paragraph for a temporary admission procedure, or on whose behalf the declaration is made, may be established in the Island.

### **23. Samples**

Full relief from import duty is to be given for samples solely used for being shown or demonstrated in the Island, provided that the quantity of the samples is reasonable having regards to that use.

A person who declares goods that fall within a description given in this paragraph for a temporary admission procedure, or on whose behalf the declaration is made, may be established in the Island.

### **24. Replacement of means of production**

Full relief from import duty is to be given for replacement means of production which are temporarily made available to a customer by a supplier or repairer pending delivery or repair of similar goods.

A person who declares goods that fall within a description given in this paragraph for a temporary admission procedure, or on whose behalf the declaration is made, may be established in the Bailiwick.

### **25. Goods for events or for sale in certain situations.**

Full relief from import duty is to be given in respect of goods to be exhibited or used at a public event not organised purely for the commercial sale of goods, or obtained at such events from goods released for a temporary admission procedure.

In exceptional cases, the Chief Revenue Officer may give full relief from import duty in respect of goods to be exhibited or used at other events, or obtained at such events from goods released for a temporary admission procedure.

Full relief from import duty is to be given in respect of goods delivered to the owner for inspection to a person in the Island who has the right to purchase them after inspection.

Full relief from import duty is to be given for the works of art, collectors' items and antiques listed below where they are imported for the purposes of exhibition, with a view to possible sale -

*Works of Art*

1	Pictures, collages and similar decorative plaques, paintings and drawings, executed entirely by hand by the artist, other than plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, hand decorated manufactured articles, theatrical scenery, studio back cloths or the like of painted canvas (Classification code 9701)
2	Original engravings, prints and lithographs, being impressions produced in limited numbers directly in black and white or in colour of one or of several plates executed entirely by hand by the artist, irrespective of the process or of the material employed, but not including any mechanical or photomechanical process (Classification code 9702 00 00)
3	Original sculptures and statuary, in any material, provided that they are executed entirely by the artist, sculpture casts the productions of which is

	limited to eight copies and supervised by the artist or his successors in title (Classification code 9703 00 00). In exceptional cases, the Chief Revenue Officer may permit this limit of eight copies to be exceeded for statuary casts produced before 1 January 1989.
4	Tapestries (Classification code 5805 00 00) and wall textiles (Classification code 6304 00 00) made by hand from original designs provided by the artists, provided that there are not more than eight copies of each.
5	Individual pieces of ceramics executed entirely by, and signed by, the artist.
6	Enamels on copper, executed entirely by hand, limited to eight numbered copies bearing the signature of the artist or the studio, excluding articles of jewellery and goldsmiths' and silversmiths' wares.
7	Photographs taken by the artist, printed by the artist or under the artist's supervision, signed and numbered and limited to 30 copies, all sizes and mounts included.

*Collectors' items*

1	Postage or revenue stamps, postmarks, first day covers, pre-stamped stationary and the like, used, or if unused not current and not intended to be current (Classification code 9704 00 00)
2	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest (Classification code 9705 00 00)

*Antiques*

Goods, other than works of art or collectors' items, which are more than 100 years old (Classification code 9706 00 00).
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Full relief from import duty is to be given in respect of goods other than newly manufactures ones imported with a view to their sale by auction.

A person who declares goods that fall within a description given in this paragraph for a temporary admission procedure, or on whose behalf the declaration is made, may be established in the Island.

**26. Other goods (occasional imports)**

Total relief from import duty is to be given –

- (a) in respect of goods other than those referred to in paragraphs 1 to 25 of this Schedule, or
- (b) to goods that do not comply with those paragraphs,

where the goods are imported occasionally for a period not exceeding three months.

**27. Other goods (no economic effect)**

Total relief from import duty is to be given –

- (a) in respect of goods other than those referred to in Paragraphs 1 to 25 of this Schedule, or
- (b) to goods that do not comply with conditions in those paragraphs, where the import of the goods will have no economic effect on the Island.

**Paragraph 28. Spare parts, accessories and equipment**

Full relief from import duty is to be given for spare parts, accessories and equipment which are used for repair and maintenance, including overhaul, adjustments and preservation, of goods released for a temporary admission procedure.

A person who declares goods that fall within a description given in this paragraph for a temporary admission procedure, or on whose behalf the declaration is made, may be established in the Island.

SCHEDULE 2

Regulation 11(4)

PROVISIONS RELATING TO AUTHORISATION AND APPROVALS FOR  
APPLICATIONS MADE BY DECLARATION

1. The approved person must ensure that the following reference number [*insert relevant ref here*] is quoted on any subsequent Customs declaration discharging the procedure for the purposes of regulation 21(1) (a) and (b).
  
2. Authorisation is granted in respect of the goods and the purpose indicated on the declaration of the goods for a temporary admission, including any purpose as the Committee may direct in respect of certain forms of declaration.
  
3. The period for which the goods are to be used before being exported from the Bailiwick in accordance with the applicable export provisions, is 24 months, or any longer period approved by the Chief Revenue Officer. However, this is subject to the exemptions set out below.

Unless otherwise stated, the period specified below commences at the time that the goods are declared to a temporary admission procedure.

Paragraph of Schedule 1	Goods	Maximum Period
Paragraph 3	Containers, their equipment and accessories.	12 months.
Paragraph 6	Commercially used means of transport	The period required for carrying out the transport

		operations, provided this does not exceed 24 months or any longer period approved by the Chief Revenue Officer.
	Means of road transport used privately by students	The period the student stays in the Island for the sole purpose of pursuing their studies, providing this does not exceed 24 months or any longer period approved by the Chief Revenue Officer.
	Means of road transport used privately by persons fulfilling assignments of a specified duration.	The period the person stays in the Island for the sole purpose of fulfilling their assignment, providing this does not exceed 24 months or any longer period approved by the Chief Revenue Officer.
	Means of road transport used privately in cases other than those above (including saddle and draught animals and the vehicles drawn by them)	6 months.
	Privately used means of air transport	6 months.

	Privately used means of sea transport	18 months.
Paragraphs 7 & 8	A means of transport temporarily imported into the Island and returned to a professional hire service established in the Island	6 months from the date of entry into the Island.
	Means of road transport that are: hired by an individual who is habitually resident in the Bailiwick under a written contract concluded with a professional car hire service, and used privately by that individual	8 days.
Paragraph 14	Animals owned by a person established outside the Bailiwick	Not less than 12 months and no more than 24 months.
Paragraph 22	Goods used to carry out tests, experiments or demonstrations without financial gain	6 months.
Paragraph 24	Replacement means of production	6 months.
Paragraph 25	Goods delivered by the owner for inspection to a person in the Island who has the right to purchase them after inspection	6 months.
Paragraph 26	Other goods imported occasionally	3 months.

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## EXPLANATORY NOTE

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

These Regulations are made under the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 and make provision for temporary admission of goods.

Part 1 makes provision as to who may declare goods for the temporary admission procedure and the basis of such a declaration.

Part 2 sets out the procedure under which an authorisation to declare goods for the temporary admission procedure may be granted (including retrospective authorisations) and sets out when applications for authorisation cannot be made. A right to review and appeal a failure to consider an application is also provided. Provision is also made for customs declarations to be treated as applications for authorisation and permits the amendment, suspension and revocation of authorisations.

Part 3 makes provision relating to the use of Customs agents to make declarations and the effect of a notification of liability to pay import duty and excise duty.

Part 4 sets out the general rules relating to the temporary admission procedure, including the effect of an authorisation, the ability to add conditions to an authorisation and the transfer of rights and obligations in relation to goods declared to the procedure. This Part also provides for the discharge of the procedure, requires the keeping of records in relation to the goods declared and permits the use of equivalent goods.

Part 5 makes provision for full and partial relief from a liability to import duty for goods declared for temporary admission.

Part 6 gives effect to the ATA Convention and Istanbul Convention, and sets out the temporary admission procedure as it applies where the declaration is made by means of a carnet issued under one of the Conventions.

Part 7 provides for the giving of guarantees on a single and a comprehensive basis, and the effect of such a guarantee in relation to goods.

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

