

## The Customs and Excise (Import) (Customs Declarations) (Amendment) Regulations, 2020

*Made*

18 December, 2020

*Coming into operation*

See regulation 2

*Laid before the States*

, 2021

THE COMMITTEE FOR HOME AFFAIRS, in exercise of the powers conferred on it by 79 as read with section 15 and 20(1A) of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972<sup>a</sup>, and all other powers enabling them in that behalf, hereby orders:-

### Amendment of the 2020 Regulations.

1. (1) The Customs and Excise (Import) (Customs Declarations) Regulations, 2020<sup>b</sup> are amended as follows.

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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; Nos. XXXV and XLVIII of 2007; No. VII of 2008; No. XLIII of 2013; No. IX of 2016; No. XXIX of 2020; 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; G.S.I. No. 81 of 2017; G.S.I. No. 56 of 2018; G.S.I. No. 103 of 2019.

<sup>b</sup> G.S.I. No. 137 of 2020.

(2) For regulation 24(1), substitute –

"(1) Where goods are declared for a free-circulation procedure, the goods are released to that procedure when the Chief Revenue Officer is satisfied that –

- (a) no customs duty is chargeable under section 4 of the Import Duties (Tariff and Related Provisions) (Bailiwick of Guernsey) Ordinance, 2019, or where import duty is chargeable, that satisfactory payment arrangements, such as a guarantee or duty deferment account, are in place at the time the declaration is accepted, and
- (b) no excise duty is chargeable under section 23A of the Customs Law, or, where excise duty is chargeable –
  - (i) satisfactory payment arrangements, such as a guarantee or duty deferment account, are in place at the time the declaration is accepted, or
  - (ii) the goods are deposited and held in an approved warehouse without payment of that duty under, and in accordance with, the Approved Warehouses (Bailiwick of Guernsey) Order, 2012."

**Citation.**

2. These Regulations may be cited as the Customs and Excise (Import) (Customs Declarations) (Amendment) Regulations, 2020.

### Commencement

3. These Regulations shall come into force on exit day; and in this regulation "exit day" has the same meaning as in the European Union (Brexit) (Bailiwick of Guernsey) Law, 2018<sup>c</sup>.

Dated this 18 day of December, 2020



R. PROW

President of the Home Affairs Committee

For and on behalf of the Committee

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### EXPLANATORY NOTE

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

These Regulations make a minor amendment to Customs and Excise (Import) (Customs Declarations) Regulations, 2020, to clarify that goods may be released to the free circulation procedure when payment of excise duty is suspended under the provisions of the Approved Warehouses (Bailiwick of Guernsey) Order, 2012.

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

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

