

GREFFE
ROYAL COURT

29 DEC 2020

DMJ.

GUERNSEY

GUERNSEY STATUTORY INSTRUMENT

2020 No. 154

The Customs and Excise (Customs Export Declarations) Regulations, 2020

Made

29th December, 2020

Coming into operation

See regulation 31

Laid before the States

, 2021

THE COMMITTEE FOR HOME AFFAIRS, in exercise of the powers conferred on it by sections 24 and 79 of the Customs and Excise (General Provisions) (Island of Guernsey) Law, 1972^a, and all other powers enabling them in that behalf, hereby orders:-

PART 1

GOODS EXPORTED IN ACCORDANCE WITH APPLICABLE EXPORT PROVISIONS

^a 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.

Export made in accordance with applicable export provisions.

1. An export of goods is made in accordance with applicable export provisions where –

- (a) the goods have been declared for a common export procedure, or
- (b) the export of the goods is deemed to have been made in accordance with applicable export provisions by virtue of regulation 2.

Export of goods deemed to be made in accordance with applicable export provisions.

2. An export of goods is deemed to have been made in accordance with applicable export provisions where the goods have been re-exported from the Island in accordance with directions issued under section 15(2) of the Customs Law.

Goods not required to be exported in accordance with the applicable export provisions.

3. (1) The following goods are not required to be exported in accordance with applicable export provisions -

- (a) goods which remain outside of the Island for a temporary period such as -
 - (i) motor road vehicles registered in the Island,
 - (ii) packaging, pallets and similar equipment, other than containers, used for transportation and owned by a person established in the Custom Territory,

- (iii) non-commercial goods carried as part of the baggage which accompanies a person when the person departs from the Island,
- (b) goods subject to the common transit procedure which were brought into the Island and are subsequently exported from the Island under that procedure (as set out in the Customs Transit Procedures (Bailiwick of Guernsey) Regulations, 2019),
- (c) goods in respect of which the provisions of regulation 3 and Schedule 3 (Procedure for NATO Forces) of the Customs Transit Procedures (Bailiwick of Guernsey) Regulations, 2019, apply,
- (d) goods shipped as duty free stores on ships or aircraft,
- (e) sea fish –
 - (i) taken by a fishing boat (regardless of the country or territory of registration) in Bailiwick fishery limits in accordance with a licence or other authorisation under the Sea Fish Licensing (Bailiwick of Guernsey) Law, 2012^b, and
 - (ii) which is to be landed directly into a country or territory outside of the Customs Territory,

^b No. X of 2012; there are other amendments not relevant to these Regulations.

- (f) any type or class of goods exported to other areas of the Customs Territory in such circumstances as may be specified by the Chief Office of Customs and Excise in a public notice.

(2) For the purposes of subparagraph (e), "**Bailiwick fishery limits**", "**fishing boat**" and "**sea fish**" have the meaning given in the Sea Fish Licensing (Bailiwick of Guernsey) Law, 2012.

PART 2

REQUIREMENT TO MAKE EXPORT DECLARATION

Requirement to make a customs export declaration before the goods are exported.

4. (1) Subject to paragraphs (2) and (3), a customs export declaration ("**an export declaration**") must be made before goods are exported from the Island.

(2) Notwithstanding paragraph (1), an export declaration may be made at the same time as the goods are being exported, where that declaration is made either orally or by conduct in accordance with Part 4 of these Regulations.

(3) Notwithstanding paragraph (1), an export declaration may also be made after the goods have been exported where regulation 5 applies.

(4) If an export declaration is made in accordance with regulation 5, the Chief Revenue Officer may treat the requirement in paragraph (1) as being met if the Chief Revenue Officer considers it appropriate to do so and informs the person making the declaration that it is being treated as such.

(5) The Chief Officer of Customs and Excise may specify in a public notice further provisions as to when an export declaration must be made.

Export declarations to be made after goods are exported.

5. (1) If the requirements for making an export declaration under this Part are not met, either in whole or in part, before, or at the time the goods were exported, then paragraph (2) applies.

(2) Where this paragraph applies, the person who exported the goods from the Island must make an export declaration as soon as that person is notified or otherwise becomes aware that this paragraph applies.

(3) For the purposes of paragraph (2), "the person who exported the goods from the Island" includes a person who, prior to the export of the goods from the Island -

- (a) made the goods available for examination,
- (b) was required to make the goods available for examination,
- (c) secured that the goods were made available for examination, or
- (d) was required to secure that the goods were made available for examination.

(4) If a person makes an export declaration under paragraph (2), it does not affect that person's liability, or the liability of any other person, in respect of a breach of regulation 4(1).

(5) A person is not required to make a declaration in accordance with paragraph (2) if another person to whom that paragraph applies, in relation to those goods, has made the required declaration.

PART 3
THE COMMON EXPORT PROCEDURE

Goods declared for a common export procedure.

6. (1) The following goods, subject to the exemptions under paragraph (2), may be declared for the "common export procedure" where an export declaration is made or is treated as having been made in accordance with these Regulations -

- (a) domestic goods,
- (b) goods subject to a storage procedure,
- (c) goods subject to an inward processing procedure,
- (d) goods subject to an authorised use procedure,
- (e) goods subject to a temporary admission procedure,
- (f) goods subject to a transit procedure.

(2) The following goods are exempted from paragraph (1) -

- (a) goods exempt from the applicable export provisions under regulation 3,
- (b) goods which have been declared for an outward processing procedure, and

- (c) goods in respect of which regulation 2 applies.

Common export procedure: release.

7. (1) Goods which have been declared to the common export procedure are released to the procedure when –

- (a) the Chief Revenue Officer accepts the export declaration, and
- (b) any other conditions which may be specified in a public notice issued by the Chief Officer of Customs and Excise are met.

(2) Before the release of the goods to the procedure, the Chief Revenue Officer must decide whether to take steps to verify the declaration, or whether the goods may be released to the procedure without those steps being taken.

Common export procedure: discharge.

8. (1) Goods are discharged from the common export procedure when –

- (a) the goods are subsequently exported,
- (b) the person who exported the goods, or a person acting on the person's behalf has informed the Chief Revenue Officer of the export of the goods, and
- (c) the Chief Revenue Officer has notified the person making the export declaration that the goods are discharged.

(2) The Chief Officer of Customs and Excise may issue a public notice specifying how the requirements under paragraph (1) may be achieved or waived in certain circumstances.

(3) Goods discharged from a common export procedure –

- (a) are no longer deemed to be domestic goods, except in circumstances specified in a public notice issued by the Chief Officer of Customs and Excise, and
- (b) cease to be under the control of the Chief Revenue Officer, except that this does not prevent the Chief Revenue Officer from subsequently exercising his or her powers to verify an export declaration after export of the goods.

(4) Where 30 days have passed following the release of the goods to an export procedure, the declaration will be treated as being withdrawn if the goods are not exported in accordance with the relevant export procedure.

PART 4

CUSTOMS EXPORT DECLARATIONS, ETC

Eligibility of persons to make customs export declarations.

9. (1) A person may make an export declaration if the following requirements are met -

- (a) the person is able to make the goods available for examination, or

- (b) the person is able to secure that the goods are made available for examination, and
 - (c) the person is established in the Island.
- (2) The requirement provided by subparagraph (1)(c) does not apply to –
 - (a) a person who makes an export declaration in respect of goods which are the subject of a special customs procedure except a storage procedure,
 - (b) a person who is a qualifying traveller and makes an export declaration either orally or by conduct in accordance with these Regulations,
 - (c) a person who is a qualifying traveller and makes an export declaration in paper form in accordance with regulation 17,
 - (d) a customs agent acting in that capacity.
- (3) A person is established in the Island if –
 - (a) in the case of an individual, the individual is resident in the Island,
 - (b) in any other case, the person has a registered office in the Island or has a permanent place from which the person carries out activities for which the person is appointed to perform.

Making of export declarations.

10. (1) Except as provided for under paragraph (2), an export declaration —

- (a) must be made in an electronic form specified in a public notice given by the Chief Officer of Customs and Excise, and
- (b) must be submitted or otherwise made available to the Chief Revenue Officer electronically in accordance with provision made by a public notice given by the Chief Officer of Customs and Excise.

(2) Paragraph (1) does not apply to goods where an export declaration is made orally, by conduct or in paper form, in accordance with these Regulations.

(3) Where a person makes an export declaration orally or by conduct under this Part, the Chief Officer of Customs and Excise may, in a public notice —

- (a) set out when the person may instead make an export declaration in electronic form in accordance with paragraph (1), and
- (b) include conditions to be met by the person and any other consequential provisions as deemed necessary.

Content of an export declaration.

11. (1) An export declaration in respect of any goods must —

- (a) contain a signed statement by the person making the export declaration,
- (b) include such information as may be specified by the Chief Officer of Customs and Excise in a public notice, and
- (c) be accompanied by such documents of a description specified in a notice given by the Chief Officer of Customs and Excise.

(2) A public notice issued by the Chief Officer of Customs and Excise under paragraph (1)(c) may specify —

- (a) a description of documents or information required to be submitted with an export declaration,
- (b) a requirement to make the documents available for the Chief Revenue Office to inspect, and
- (c) a requirement to provide the documents or information available to the Chief Revenue Officer, electronically or otherwise.

(3) References in these Regulations to documents accompanying an export declaration are to be construed in accordance with this regulation.

Goods for which an export declaration cannot be made orally or by conduct.

12. (1) The goods specified in paragraph (2) may not be declared for export orally or by conduct.

(2) The goods mentioned in paragraph (1) are goods which are the subject of –

- (a) an application for repayment or remission of import duty which has not been rejected or otherwise determined,
- (b) a tariff suspension adopted under section 1(2) of the Import Duties (Tariff and Related Provisions) (Bailiwick of Guernsey) Ordinance 2019, or
- (c) a restriction on export imposed under any enactment.

Export declarations made orally

Export declarations made orally.

13. (1) Except where an export declaration has already been made in another form, a person makes an export declaration orally if –

- (a) the person –
 - (i) makes the export declaration to a customs officer at a Customs office,
 - (ii) identifies the goods in respect of which the declaration is being made, and
 - (iii) where paragraph (2) applies, identifies the person on whose behalf the goods are exported, and

- (iv) the customs officer informs the person that he or she is satisfied that a declaration is being made.

(2) Except where an export declaration has already been made in another form, a person may make an export declaration orally on behalf of another person ("P") where —

- (a) the person is an employee or officer of P,
- (b) the goods in respect of which the export declaration is made are exported by P, and
- (c) the person has the authority of P to make the export declaration.

Goods for which an export declaration may be made orally.

14. A person may make an export declaration orally in respect of the following goods -

- (a) non-commercial goods,
- (b) personal gifts on export,
- (c) goods which do not exceed £900 in value and 1000kg in weight,
- (d) goods which are a means of transport registered in the Island (including any spare parts, accessories and equipment connected to that means of transport) and are subject to such further conditions as may be provided in

a notice issued by the Chief Officer of Customs and Excise,

- (e) goods which are subject to a temporary admission procedure at the time of making the declaration if the person is a qualifying traveller who, in respect of the goods, made, or was otherwise capable of making, the Customs declaration for the temporary admission procedure orally in accordance with paragraph 8(1) of the Customs and Excise (Customs Import Declarations) Regulations, 2020^c irrespective of whether the Customs declaration was actually made orally for that procedure.

Export declarations made by conduct

Export declarations made by conduct.

15. (1) Except where an export declaration has already been made in another form, a person may make an export declaration by conduct on behalf of another person ("P") where —

- (a) the person is an employee or officer of P,
- (b) the goods in respect of which the customs declaration is made are exported by P, and
- (c) the person has the authority of P to make the export declaration.

^c G.S.I. No. ? of 2020.

(2) An export declaration is made by conduct where any of the following occurs —

- (a) where the person is a pedestrian, the person enters the designated passenger departure area of a customs port or airport whilst carrying or in possession of the goods,
- (b) where the person is in a vehicle or the vehicle is goods itself —
 - (i) the person drives the vehicle into the designated vehicle departure area at a customs port, or
 - (ii) the person is carried in a vehicle which is driven into the designated vehicle departure area at a customs port.
- (c) in the case of a pleasure craft that is goods itself, the pleasure craft is declared by conduct when it leaves Bailiwick territorial waters, or
- (d) in the case of a private aircraft that is goods itself, the aircraft is declared by conduct when the aircraft leaves the Bailiwick from—
 - (i) a customs airport, or
 - (ii) any other place from which the person is permitted to depart by the Chief Revenue Officer.

Export declarations by conduct for certain goods.

16. (1) A person may make an export declaration by conduct in respect of the following goods -

- (a) non-commercial goods,
- (b) personal gifts on export,
- (c) goods where the value does not exceed £900 and the weight does not exceed 1000kg,
- (d) portable musical instruments where the individual is a qualifying departing traveller,
- (e) goods which are subject to a temporary admission procedure at the time of making the declaration if the person is a qualifying traveller who, in respect of the goods, made, or was otherwise capable of making, the customs declaration for the temporary admission procedure by conduct in accordance with regulation 14(1) of the Customs and Excise (Customs Import Declarations) Regulations, 2020 irrespective of whether the customs declaration was actually made by conduct for that procedure,
- (f) such other goods as may be listed by the Chief Officer of Customs and Excise in a public notice.

Export declarations made in paper form

Export declarations made in paper form.

17. (1) A person who is a qualifying traveller may make an export declaration in an appropriate paper form as may be specified by the Chief Officer of Customs and Excise in a public notice.

(2) The Chief Officer of Customs and Excise may also specify in a public notice, instances where an export declaration may be made in paper form and the submission of such forms to the Chief Revenue Officer.

Carnets.

18. (1) A person may make an export declaration by means of a carnet.

(2) In paragraph (1) "carnet" means a document as so described in—

(a) the Customs Convention on the "A.T.A. Carnet" for the temporary admission of goods done at Brussels on 6 December 1961, or

(b) the Convention on Temporary Admission done at Istanbul on 26 June 1990,

(3) where the form of the carnet is that provided by the version of the relevant Convention which is current at the time the export declaration is made.

PART 5

EXAMINATION AND CONTROL OF GOODS

Requirement to make goods available for examination.

19. (1) Subject to paragraphs (2) and (3), where an export declaration has been lodged, the goods must be made available for examination by the Chief Revenue Officer.

(2) The requirement under paragraph (1) does not apply to goods which are exported by means of a pipeline.

(3) The Chief Officer of Customs and Excise may issue a public notice waiving the requirement under paragraph (1) in certain circumstances.

(4) The person who made the export declaration is responsible for making the goods available for examination, except where that person has secured another person ("P") to make the goods available on his or her behalf, in which case P becomes responsible for ensuring the goods are available for examination.

(5) The Chief Officer of Customs and Excise may set out in a public notice requirements regarding matters such as -

- (a) when and where examinations may take place,
- (b) the method by which goods are to be made available, including notification of when goods are available,
- (c) any documents required to be made available when goods are examined,
- (d) the period of time for which the goods are to be made available for examination.

Control of goods where an export declaration is made.

20. (1) Goods for which an export declaration has been made are subject to the control of the Chief Revenue Officer in the period from when the export declaration is accepted to when -

- (a) the goods are exported from the Island,
- (b) the goods are forfeited or destroyed,

- (c) the export declaration is withdrawn, or
- (d) the export declaration is amended to the extent that it no longer applies to the goods in question.

(2) The control that the Chief Revenue Officer may exercise over the goods includes requiring a person to –

- (a) provide such information or documents as the Chief Revenue Officer may specify,
- (b) handle the goods, or otherwise deal with the goods in accordance with instructions given orally or in any other form, by the Chief Revenue Officer,
- (c) keep the goods in a place specified by the Chief Revenue Officer, and

in each case the requirement must be complied with immediately or at a time specified by the Chief Revenue Officer.

(3) This regulation does not limit the control of the goods or any other powers the Chief Revenue Officer may exercise in respect of the goods by or under any other enactment.

PART 6

ACCEPTANCE AND VERIFICATION OF EXPORT DECLARATION, ETC

Acceptance of export declarations: general.

21. (1) Following receipt of an export declaration, the Chief Revenue Officer must, as soon as is practicable, determine -

- (a) whether or not an export declaration has been made and if so, whether it has been made in accordance with the provisions of these Regulations, and
- (b) whether or not the declaration is complete.

(2) Where goods are required to be made available for examination under regulation 19, the determination under paragraph (1) is not required to be made prior to the goods being made available for examination.

(3) An export declaration is regarded as being complete if all the information required to be included is present in all the appropriate places (depending on the form and manner of the declaration) together with any required accompanying documents, irrespective of whether or not there are any inaccuracies in the information in the declaration or accompanying documents.

(4) The acceptance of an export declaration as complete is subject to-

- (a) regulations 13 and 15 (concerning export declarations made orally or by conduct), and
- (b) steps taken to verify an export declaration prior to acceptance in accordance with regulation 23.

(5) Where the Chief Revenue Officer is satisfied that the requirements under paragraphs (3) and (4) have been met, he or she must notify the person who made the declaration that the declaration has been accepted.

(6) The notification under paragraph (5) is subject to –

- (a) regulations 13 and 15 (concerning the making of export declarations either orally or by conduct), and

- (b) regulation 23 (concerning verification of export declarations).

Acceptance of export declarations made orally or by conduct: consequential provisions.

22. (1) Where an export declaration is made orally, the following is deemed as occurring when the person is informed by the customs officer to whom the declaration has been made that he or she is satisfied a declaration is being made-

- (a) acceptance of and notification of acceptance of the export declaration, and
- (b) release of the goods to a common export procedure.

(2) Goods are discharged from a common export procedure on the export of the goods from the Island and where this occurs there is no requirement for the person who made the declaration to be notified.

(3) Where a person makes an export declaration by conduct for goods other than those under a temporary admission procedure, notification of the export of the goods is deemed as occurring when –

- (a) the person enters the designated passenger departure area as described under regulation 15(2), or
- (b) the person, when in a vehicle, enters the designated vehicle departure area as described under regulation 15(2).

(4) The following is treated as occurring when a person exits the designated passenger or vehicle departure area to board an aircraft or vessel -

- (a) acceptance of the export declaration,
- (b) release of the goods to a common export procedure, and
- (c) discharge of the goods from a common export procedure.

(5) Where a pleasure craft is exported as goods the following are (as the case may be) treated as, or deemed as, occurring when the pleasure craft leaves Bailiwick territorial waters—

- (a) acceptance of the export declaration, and
- (b) release of the goods to, and discharge of the goods from, a common export procedure.

(6) Where an aircraft is exported as goods, the following are (as the case may be) treated as, or deemed as, occurring when the private aircraft leaves the Bailiwick —

- (a) acceptance of the export declaration, and
- (b) release of the goods to, and discharge of the goods from, a common export procedure.

(7) The Chief Revenue Officer is not required to notify the person making an export declaration by conduct of its acceptance, or its discharge from a common export procedure in respect of paragraphs (5) and (6).

(8) Where an export declaration is made by conduct for goods under a temporary admission procedure -

- (a) notification of export of the goods is to be deemed as occurring when that conduct is undertaken, and

- (b) acceptance of the export declaration is to be treated as occurring on completion of the conduct.

Verification of export declarations

Verification of export declarations.

23. (1) The Chief Revenue Officer may take any of the following steps to verify an export declaration at any time, including prior to the acceptance of the export declaration and may repeat any of the steps as frequently as the Chief Revenue Officer considers appropriate -

- (a) steps to establish the eligibility of a person to make an export declaration,
- (b) steps to determine whether the conditions for making a declaration have been met,
- (c) steps to establish the accuracy of the information in the export declaration and in any required accompanying documentation.

(2) Where any of the steps under paragraph (1) are undertaken prior to an export declaration being accepted, the Chief Revenue Officer may -

- (a) notify the person making the export declaration that the declaration is to be treated as if it has been accepted (irrespective of whether or not it would have been accepted under the provisions above concerning acceptance), and
- (b) make amendments to the declaration where the Chief Revenue Officer considers it to be appropriate to do so.

(3) A notification under paragraph (2) constitutes the acceptance of the declaration by the Chief Revenue Officer and where appropriate, the acceptance of the declaration as amended by the Chief Revenue Officer.

(4) If at any time during the verification process, the Chief Revenue Officer considers that there is an inaccuracy in an export declaration, the Chief Revenue Officer must inform the person making the declaration of the inaccuracy and the person must –

- (a) correct the declaration, or
- (b) direct any appropriate person to make the necessary corrections.

(5) Any liability to import duty in respect of any goods may be determined on the basis of the information in the export declaration as corrected, or required to be corrected, as the case might be.

(6) The Chief Revenue Officer is not required to notify the person making the declaration of any inaccuracies as required under paragraph (4) if the Chief Revenue Officer believes that such notification may prejudice an investigation that could result in legal proceedings, whether or not involving the person who would otherwise be notified.

Amendments or withdrawal of export declaration.

24. (1) A person who has made an export declaration may amend it or withdraw it at any time before one or more of the following actions occurs –

- (a) the Chief Revenue Officer informs the person that he or she intends to verify the export declaration,

- (b) the Chief Revenue Officer takes steps to verify the export declaration, or
- (c) the Chief Revenue Officer accepts the export declaration.

(2) If any of the steps under paragraph (1) have commenced, a person may only amend or withdraw the export declaration if –

- (a) a notification to amend or withdraw the declaration has been given to the Chief Revenue Officer within such time period as the Chief Revenue Officer may specify in a written notice to that person, and
- (b) the Chief Revenue Officer consents to the making of the amendments or the withdrawal as the case may be.

PART 7
CUSTOMS AGENTS

Customs agents.

25. (1) Section 13A(1) to (4) (customs agents acting in relation to import duty) of the Customs Law applies to these regulations with any references to "customs declarations" being read as "export declarations".

(2) Except as provided for by paragraph (3), a person may not act as a customs agent in respect of a common export declaration unless the person is established in the Island.

(3) Where a person ("P") acting as principal does not need to be established in the Island in order to carry out a matter concerning a common export

procedure, a person may act as a customs agent on behalf of P to carry out the matter without being established in the Island.

Disclosure of appointment

26. Where another person ("A") is appointed by a person ("P") to act on their behalf as a customs agent, A must disclose the appointment on any export declaration submitted on behalf of P, except where the declaration is made by conduct.

Disclosure of withdrawal of appointment.

27. (1) Where a customs agent ("A") has submitted an export declaration on behalf of a person ("P") and A's appointment is subsequently withdrawn, P must disclose the withdrawal by amending the export declaration accordingly.

(2) Paragraph (1) does not apply in the following circumstances -

- (a) where P has appointed another customs agent ("C"), it is C's responsibility to amend the export declarations,
- (b) where A has changed the capacity under which he was acting as a customs agent, from an indirect agent to a direct agent, or from a direct agent to an indirect agent, then it is A's responsibility to amend the export declaration (noting this change in the appointment and the original appointment must be treated as being withdrawn).

(3) Where a withdrawal of appointment is made after one of the steps listed under regulation 19(1) have been commenced by the Chief Revenue Officer, consent is deemed to be given.

PART 8
GENERAL PROVISIONS

Public notices.

28. (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.

29. In these Regulations –

"**common export procedure**" in relation to goods declared for it, has the meaning given in regulation 1,

"**customs agent**" has the meaning given under section 13A of the Customs Law, and "**direct agent**" and "**indirect agent**" shall be construed in accordance with that section,

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

"**domestic goods**" has the same meaning given under paragraph 6 of the Customs Transit Procedures (Bailiwick of Guernsey) Regulations, 2019, and

"**qualifying traveller**" means a person who –

(a) is not resident in the Island and arrives in the Island for a temporary stay, or

is resident in the Island and is returning after a temporary stay outside the Island.

Citation.

30. These Regulations may be cited as the Customs and Excise (Customs Export Declarations) Regulations, 2020.

Commencement.

31. 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^d.

Dated this 29TH day of December, 2020



R. G. PROW

President of the Home Affairs Committee

For and on behalf of the Committee

EXPLANATORY NOTE

(This note is not part of the Regulations)

^d Order in Council No. I of 2019.

These Regulations are made under sections 24 and 79 of the Customs and Excise (General Provisions) (Island of Guernsey) Law, 1972 to provide for export declarations.

Part 1 makes provision for goods which may be exported in accordance with applicable export provision and specifies what those goods are and what the applicable export provisions are.

Part 2 specifies the requirements to be met in making export declarations including when export declarations are required to be made.

Part 3 makes provision for the common export procedure, goods which may be made for this procedure including when goods can be released and discharged from a common export procedure.

Part 4 provides for customs export declarations. It specifies who is eligible to make a customs declaration, the form in which a declaration may be made and the content of the export declaration. It further specifies the different methods by which an export declaration may be made and the requirements for each method.

Part 5 makes provision for the examination and control of goods. It specifies the requirement for goods to be made available for examination by the Chief Revenue Officer. It further specifies when the goods for which an export declaration are under the control of the Chief Revenue Officer.

Part 6 makes provision for the acceptance and verification of export declarations by the Chief Revenue Officer.

Part 7 provides for the use of Customs agents in making export declarations.

Part 8 provides for general matters, the making of public notices, the interpretation provision as well as the citation and commencement of these Regulations. These Regulations come into force on exit day, as defined by the European Union (Brexit) (Bailiwick of Guernsey) Law, 2018.