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GUERNSEY STATUTORY INSTRUMENT2020 No. 158

**The Customs and Excise (Brexit) (Amendment)
(No. 2) (Bailiwick of Guernsey) Regulations, 2020**

<i>Made</i>	<i>31st December, 2020</i>
<i>Coming into operation</i>	<i>See regulation 3</i>
<i>Laid before the States</i>	<i>, 2021</i>

THE POLICY & RESOURCES COMMITTEE, in exercise of the powers conferred on it by sections 5(1) and 11 of the European Union (Brexit) (Bailiwick of Guernsey) Law, 2018^a, and upon receipt of the certificate required under section 5(3) of that Law, hereby makes the following Regulations:-

Amendment to General Provisions Law.

1. (1) The Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972^b ("the Law") is amended as follows.

^a Order in Council No. I of 2019; amended by G.S.I. No. 6 of 2020.

^b 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; No. VI of 2019; 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.

(2) In section 54A (disclosure of information) –

(a) for subsection (1) substitute –

"(1) The Chief Revenue Officer may disclose information for or in connection with customs purposes; and in this section, "**customs purposes**" means purposes connected with the functions of Customs and Excise as a customs service, including in particular functions relating to the movement of goods or cash into and out of the Bailiwick, and the imposition, enforcement or other regulation of import duty.",

(b) in subsection (2) for "customs duty purposes" substitute "customs purposes",

(c) in subsection (3) for "relating to import duty" substitute "for or in connection with customs purposes", and

(d) after subsection (3) insert -

"(4) Nothing in this section authorises the making of a disclosure which –

(a) contravenes the Data Protection (Bailiwick of Guernsey) Law, 2017 or legislation made thereunder, or

61 of 2014; G.S.I. No. 70 of 2015; G.S.I. No. 46 of 2016; G.S.I. No. 81 of 2017; and No. 56 of 2018; and No. 103 of 2019.

(b) is prohibited by the Regulation of Investigatory Powers (Bailiwick of Guernsey) Law, 2003 or legislation made thereunder.

(5) Nothing in this section applies to a disclosure made in exercise of the power conferred by section 54B (co-operation with other customs services).".

(4) In section 54B (co-operation with other customs services), renumber the existing text as subsection (1), and after subsection (1) insert –

"(2) Nothing in this section authorises the making of a disclosure which –

(a) contravenes the Data Protection (Bailiwick of Guernsey) Law, 2017 or legislation made thereunder, or

(b) is prohibited by the Regulation of Investigatory Powers (Bailiwick of Guernsey) Law, 2003 or legislation made thereunder.".

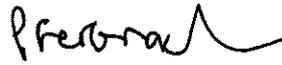
Extent.

2. These Regulations have effect throughout the Bailiwick.

Citation and commencement.

3. These Regulations may be cited as the Customs and Excise (Brexit) (Amendment) (No. 2) (Bailiwick of Guernsey) Regulations, 2020, and shall come into force on exit day.

Dated this 31st day of December, 2020



P. T. R. FERBRACHE

President of the Policy & Resources Committee

For and on behalf of the Committee

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make minor amendments to two sections of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 as amended by the Customs and Cross-Border Trade (General and Enabling Provisions) (Bailiwick of Guernsey) Law, 2018, to make provisions therein relating to the disclosure of information and cooperation with other customs services more consistent with equivalent provisions in United Kingdom legislation.

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