

GUERNSEY STATUTORY INSTRUMENT

2024 No.70

The Customs (Rules of Origin: Claim Verification and Determination, and Record Keeping) Regulations, 2024

<i>Made</i>	<i>6th August, 2024</i>
<i>Coming into operation</i>	<i>On being made</i>
<i>Laid before the States</i>	<i>, 2024</i>

THE COMMITTEE FOR HOME AFFAIRS, in exercise of the powers conferred on it by sections 54D and 79 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972^a and all other powers enabling it in that behalf, and having consulted the Policy & Resources Committee, hereby makes the following Regulations:-

Determination of claims for preferential tariff treatment.

1. For the avoidance of doubt, a claim for a preferential rate of duty under an international customs agreement shall be determined in accordance with the provisions of the agreement concerned, and may be refused if a relevant requirement of that agreement is not met.

^a Ordres en Conseil Vol. XXIII, p573; this enactment has been amended.

Chief Officer power to issue public notices.

2. (1) The Chief Officer of Customs and Excise may issue public notices imposing duties on producers, importers and exporters of goods to keep records in the circumstances and for the purposes set out in paragraph (2); and such notices may make ancillary and supplementary provision.

(2) The circumstances and purposes referred to in paragraph (1) are -

- (a) the providing of declarations concerning the origin of goods, and
- (b) the declaring of goods on import and export,

by producers, importers and exporters of goods for the purposes of, or otherwise in connection with, the making of a claim of a preferential rate of duty under an international customs agreement.

(3) Without prejudice to the generality of paragraph (2), a public notice issued under paragraph (1) may make provision in respect of –

- (a) the categories of person required to keep records,
- (b) the categories of records required to be kept,
- (c) the form in which records are required to be kept,
- (d) the periods for which records are required to be kept,
and

(e) the procedure to be followed if an exporter or producer has reason to believe that a declaration concerning the origin of goods is inaccurate in any material particular.

(4) A public notice issued under paragraph (1) shall be published by the Chief Officer of Customs and Excise in such manner as he or she thinks fit.

(5) For the avoidance of doubt, the Chief Officer of Customs and Excise may from time to time amend, withdraw or replace a public notice issued under paragraph (1).

Power of an officer to demand information.

3. (1) An officer may require the provision of information by producers, importers and exporters of goods for the purposes of -

- (a) verifying a claim for preferential tariff treatment, or
- (b) otherwise complying with the provisions of an international customs agreement,

and may take such steps in respect of such a requirement to provide information as an officer thinks are necessary and proportionate for the purposes of ensuring compliance with such an agreement.

(2) Steps that may be taken under paragraph (1) include, but are not limited to, visiting non-residential premises to review relevant records and observe relevant facilities.

Offences.

4. (1) A person who, without reasonable excuse –
 - (a) breaches a requirement of a public notice issued under regulation 2,
 - (b) breaches a requirement for the provision of information under regulation 3, or
 - (c) obstructs an officer when acting in connection with a requirement to provide information under regulation 3,

is guilty of an offence, and subject on conviction to a fine not exceeding level 3 of the uniform scale.

(2) The provisions of section 75 (untrue declarations, etc.) of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 shall apply in respect of a document or statement produced –

- (a) in support of a claim under an international customs agreement concerning the origin of goods, or otherwise for the purposes of a public notice issued under regulation 2, or
- (b) in response to a requirement for the provision of information under regulation 3,

as they do in respect of a document or statement produced or made for any purpose of any assigned matter.

Meaning of "international customs agreement".

5. In these Regulations, an "**international customs agreement**" means an international agreement concerning customs matters or the cross-border movement of goods.

Citation and commencement.

6. These Regulations may be cited as the Customs (Rules of Origin: Claim Verification and Determination, and Record Keeping) Regulations, 2024, and shall come into force on being made.

Dated this 6th day of August, 2024



R. PROW

President of the Committee for Home Affairs

For and on behalf of the Committee

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations set out the procedure for determining claims of preferential tariff treatment, and provide for the Chief Officer of Customs and Excise to have the power to issue public notices imposing record-keeping requirements on producers, importers and exporters of goods making claims of a preferential rate of duty under a

free trade agreement. They also confer power on an officer to require the provision of information in respect of such claims.

The Regulations make it an offence to breach a requirement of such a public notice or a requirement for the provision of information, to obstruct an officer when acting in connection with such a requirement to provide information, or knowingly or recklessly to provide untrue information in respect of a requirement of such a public notice or a requirement for the provision of information.

These Regulations came into force on being made.