



Jersey

# **CUSTOMS AND EXCISE (CUSTOMS TRANSIT PROCEDURES) (JERSEY) ORDER 2019**

## **Official Consolidated Version**

This is an official version of consolidated legislation compiled and issued under the authority of the Legislation (Jersey) Law 2021.

Showing the law from 11 January 2024 to Current



Jersey

# CUSTOMS AND EXCISE (CUSTOMS TRANSIT PROCEDURES) (JERSEY) ORDER 2019

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Jersey

## CUSTOMS AND EXCISE (CUSTOMS TRANSIT PROCEDURES) (JERSEY) ORDER 2019

**THE MINISTER FOR EXTERNAL RELATIONS** makes this Order under Articles 6 and 73 of the [Customs and Excise \(Jersey\) Law 1999](#) and Regulation 3 of the [EU Legislation \(Customs Union, Import and Export Control\) \(Jersey\) Regulations 2018](#), and having consulted the Minister for Home Affairs and the Agent of the Impôts –

Commencement [[see endnotes](#)]

### 1 Interpretation

(1) In this Order –

“Agent” means the Agent of the Impôts or any proper officer of the Impôts;

“carrier” means –

(a) in the context of entry into Jersey, the person who brings goods or assumes responsibility for the carriage of goods into Jersey;

(b) in the context of exit from Jersey, the person who takes goods or assumes responsibility for the carriage of goods out of Jersey,

and in the case of goods transported by means of a fixed transport installation, the operator of the installation who is established in Jersey;

“common transit procedure” means such a procedure as is covered by Article 2 of the Convention and is applicable to the carriage of goods into Jersey;

“common transit state” means a Member State or any other country which is a Contracting Party to the Convention or has acceded to it;

“Convention” means the Convention referred to in Article 2;

“Customs Law” means the [Customs and Excise \(Jersey\) Law 1999](#);

“customs office of departure” means the Jersey customs office of departure or –

(a) in the case of a common transit procedure, the customs office outside Jersey where a declaration was accepted for the goods subject to the common transit procedure; or

(b) in the case of a TIR transit procedure, the customs office outside Jersey where the TIR transit procedure starts;

“customs office of destination” means the Jersey customs office where the goods subject to a common transit procedure are presented in order to end the procedure;

“customs office of transit” means the Jersey customs office competent for –

- (a) the point of entry into Jersey when goods are entering Jersey in the course of a common transit procedure; or
- (b) the point of exit from Jersey when goods are leaving Jersey, in the course of such a procedure, via a frontier with another territory which is not a common transit state;

“fixed transport installation” means a technical means used for the continuous transport of goods such as electricity, gas or oil;

“HMRC” means the office of His Majesty’s Revenue and Customs of the United Kingdom;

“MRN” means the master reference number allocated by a customs authority outside Jersey to the declaration made for the common transit procedure;

“TCTA” means the Taxation (Cross-border Trade) Act 2018 of the United Kingdom;

“TIR Convention” means the Convention referred to in Article 3;

“TIR transit procedure” means such a procedure as is covered by the TIR Convention.<sup>1</sup>

(2) For the purposes of this Order –

- (a) goods are dutiable goods if they are not domestic goods, and “domestic goods” means goods within the meaning given to that expression by section 33(1) to (4) of the TCTA but applying as though references in those provisions to the United Kingdom were references to the British Islands;
- (b) a person is established in a place, where –
  - (i) in the case of an individual, the person is resident in that place, or
  - (ii) in any other case, the person has a registered office in that place, or has a principal office in that place from which the person carries out activities which the person is constituted to perform; and
- (c) a reference to a Jersey customs office means the office of the Jersey Customs and Immigration Service in St. Helier or any other Jersey customs office stipulated for the purpose by a direction of the Agent.

(3) Where an expression used in this Order is also an expression occurring in the TCTA, the Convention or the TIR Convention, that expression has the same meaning for the purposes of this Order as it has in the TCTA, the Convention or TIR Convention, as the case may be, unless otherwise indicated or required by the context.

(4) For the avoidance of doubt, each of the transit procedures for which this Order makes provision is to be regarded as a special customs procedure within the meaning given to that expression by section 3(4) of the TCTA.

## 2 Common transit procedure

- (1) Schedule 1 has effect for the purpose of giving effect in Jersey to the Convention done at Interlaken on 20th May 1987 on a common transit procedure (OJ L 226, 13.8.1987, p.2) as amended by Decision No 1/2017 of the EU-EFTA Joint Committee on common transit (OJ L 8, 12.1.2018, p.1).
- (2) Schedule 1 must be interpreted and applied consistently with, and so as to give proper effect to, that Convention in relation to goods moving to, from or within Jersey subject to the common transit procedure.

### **3 TIR transit procedure**

- (1) Schedule 2 has effect for the purpose of giving effect in Jersey to the Customs Convention on the International Transport of Goods under Cover of TIR Carnets done at Geneva on 14th November 1975, as amended up to the date on which this Order is made.
- (2) Schedule 2 must be interpreted and applied consistently with, and so as to give proper effect to, that Convention in relation to goods moving to, from or within Jersey subject to the TIR transit procedure.

### **4 North Atlantic treaty procedure**

Schedule 3 makes provision for use of NATO form 302 in the case of movements of goods from one point to another within the British Islands, goods leaving and re-entering the British Islands, and customs and controls and formalities applicable in accordance with the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, done in London on 19th June 1951 (in Schedule 3, the “Agreement”).

### **5 Notification etc. by the Agent of the Impôts**

The Agent may, in relation to any transit procedure to which this Order relates –

- (a) provide notification to any person either directly or through HMRC or the competent customs authorities for the place where that person is established; and
- (b) share information with HMRC.

### **6 Citation and commencement**

This Order may be cited as the Customs and Excise (Customs Transit Procedures) (Jersey) Order 2019 and comes into force on the commencement of Article 2 of the [European Union \(Repeal and Amendment\) \(Jersey\) Law 2018](#).



## **SCHEDULE 1**

(Article 2)

### **THE COMMON TRANSIT PROCEDURE**

#### **PART 1**

#### **COMMON TRANSIT PROCEDURES STARTING OUTSIDE JERSEY**

##### **1 Common transit procedure: preliminary**

- (1) Goods subject to a common transit procedure which commenced outside Jersey are deemed to be declared for a transit procedure when those goods are brought into Jersey.
- (2) If the goods are dutiable goods, they are deemed to be declared for a transit procedure and no additional declaration is necessary either before or upon importation, for the purposes of that importation.
- (3) Where the common transit procedure does not end in Jersey, the continuation of the procedure outside Jersey has the effect of discharging the procedure.
- (4) Where goods transported by a fixed transport installation enter Jersey through that installation, those goods are deemed to be subject to the common transit procedure.
- (5) Dutiable goods may be moved within Jersey without being subject to duty, if that movement takes place in accordance with the common transit procedure.

##### **2 Presentation of goods to Jersey customs office of transit**

- (1) Goods mentioned in paragraph 1(1), together with the MRN of the declaration, must, once brought into Jersey, be presented to the customs office of transit.
- (2) The MRN must be accompanied by any corresponding transit document such as described in paragraph 25(6), and provided by the customs office of departure.
- (3) The Agent must –
  - (a) record the border passage of the goods on the basis of the particulars of the common transit procedure received from the customs office of departure pursuant to the Convention; and
  - (b) notify that passage to the customs office of departure.
- (4) Where goods are carried via a customs office of transit which is not the one declared, the Agent must –
  - (a) request the particulars of the common transit procedure (if the Agent does not already have those particulars) from the customs office of departure; and
  - (b) notify the border passage of the goods to the customs office of departure.
- (5) Any inspection of the goods at a customs office of transit must be carried out mainly on the basis of the particulars of the common transit procedure received from the customs office of departure.

### **3 Incidents in Jersey during movements of goods subject to the common transit procedure**

- (1) A carrier must present the goods together with the MRN of the declaration to the Agent if, within Jersey –
  - (a) the carrier is obliged to deviate from a route prescribed by the customs office of departure due to circumstances beyond the carrier's control;
  - (b) the seals are broken or tampered with in the course of the transport operation for reasons beyond the carrier's control;
  - (c) goods are transferred from one means of transport to another means of transport;
  - (d) imminent danger necessitates partial or total unloading of the sealed means of transport;
  - (e) there is an incident which may affect the ability of the holder of the procedure, or of the carrier, to comply with their respective obligations; or
  - (f) any of the elements constituting a road vehicle accompanied by each of its trailers or semi-trailers is changed.
- (2) Where, despite such an incident as described in paragraph (1), the Agent considers that the common transit procedure concerned may continue, the Agent may take any necessary steps.
- (3) In the case of an incident such as described in paragraph (1)(c), presentation of the goods and MRN under that paragraph is not required if –
  - (a) the goods are transferred from a means of transport that is not sealed; and
  - (b) the holder of the procedure or the carrier on behalf of the holder of the procedure provides relevant information concerning the transfer, to the satisfaction of the Agent.
- (4) In the case of an incident such as described in paragraph (1)(f), where the tractor unit of a road vehicle is changed without its trailers or semi-trailers being changed, presentation of the goods and MRN under that paragraph is not required if the holder of the procedure, or the carrier on behalf of the holder of the procedure, provides relevant information concerning the composition of the road vehicle, to the satisfaction of the Agent.
- (5) In the case of any incident such as described in paragraph (1), the carrier must make the necessary entries in any transit accompanying document.
- (6) Relevant information concerning incidents during common transit procedures must be recorded by the Agent in the electronic transit system.
- (7) For the purposes of this Part –
  - (a) the “electronic transit system” is any system used by the common transit states for the completion of customs formalities of the common transit procedure; and
  - (b) the “holder” of a common transit procedure means –
    - (i) in the case of a fixed transport installation, the operator of the installation who is established either in the common transit state where the goods are placed in the installation at the start of the common transit procedure, or in the common transit state in the territory of which the goods first enter a common transit state (and in each such case the

operator must agree with the Agent the methods of customs control over the goods transported), or

- (ii) in any other case, the person who lodges the declaration for the common transit procedure, or on whose behalf the declaration is lodged.

#### **4 End of the common transit procedure in Jersey: obligation of the holder of the procedure and of the carrier and recipient of goods**

- (1) The holder of the common transit procedure is responsible for all of the following –
  - (a) presentation of the goods intact, and the required information in paragraph 5(1)(c), at the customs office of destination within the time-limit set by the customs office of departure and in compliance with the measures taken by the Agent and other customs authorities outside Jersey to ensure identification of the goods;
  - (b) observance of customs provisions relating to the procedure;
  - (c) providing any guarantee mentioned in the Convention in order to ensure payment of any import duty and other charges which may be incurred in respect of the goods.
- (2) Except in a case covered by sub-paragraph (4) or (5), the obligation of the holder of the procedure imposed by sub-paragraph (1) is met, and the common transit procedure ends, when the goods subject to that procedure and the required information are available at the customs office of destination in accordance with paragraph 2.
- (3) A carrier or recipient of goods who accepts goods knowing that they are subject to the common transit procedure is also responsible for presentation of the goods intact at the customs office of destination within the time-limit set by the customs office of departure and in compliance with the measures taken by the Agent and other customs authorities outside Jersey to ensure identification of the goods.
- (4) The common transit procedure is deemed to have ended when the appropriate entry is made in the commercial records of the consignee, or of the operator of a fixed transport installation, certifying that goods transported by the fixed transport installation –
  - (a) have arrived at the consignee's plant;
  - (b) are accepted into the distribution network of the consignee; or
  - (c) have left Jersey for a country other than a common transit state.
- (5) If an electronic transport document is used as the declaration if so authorised under provision corresponding to paragraph 18(4), the common transit procedure ends when both –
  - (a) the goods are presented at the customs office of destination for Jersey airport; and
  - (b) the particulars of the electronic transport document have been made available to that customs office in accordance with the means defined in the authorisation.
- (6) The holder of the common transit procedure for the purposes of a case such as described in sub-paragraph (5) must notify the Agent, at the customs office of destination, of all offences and irregularities related to the common transit procedure.

## **5 End of the common transit procedure in Jersey: further provisions as to the presentation of the goods**

- (1) Subject to sub-paragraph (2), where goods subject to the common transit procedure arrive at the customs office of destination, the following must be presented to the Agent at that office during its official opening hours –
  - (a) the goods;
  - (b) the MRN of the declaration; and
  - (c) any information required by the Agent.
- (2) The Agent may, at the request of the person concerned, allow the presentation to take place outside the official opening hours of that office or at any other place.
- (3) Where the presentation has taken place after the expiry of the time-limit set by the customs office of departure, the holder of the common transit procedure is deemed to have complied with the time-limit where the holder or the carrier proves to the satisfaction of the Agent that the delay is not attributable to the holder or carrier.
- (4) The Agent must notify the customs office of departure of the arrival of the goods on the day that the goods and the MRN of the declaration are presented in accordance with sub-paragraph (1).
- (5) At the request of the person presenting the goods to the customs office of destination, the Agent must endorse a receipt which certifies the presentation of the goods at that customs office and contains a reference to the MRN of the declaration.
- (6) The receipt must be provided as stipulated by paragraph 8 and must be completed in advance by the person concerned.
- (7) The receipt must not be used as proof of the common transit procedure having ended.

## **6 End of the common transit procedure in Jersey: goods received by an authorised consignee**

- (1) Upon application, the Agent may authorise the following simplification regarding the end of the common transit procedure in Jersey, allowing the holder of the authorisation (the “authorised consignee”) to receive goods moved under the common transit procedure at an authorised place to end the procedure under paragraph 4(2).
- (2) The authorisation may be granted only to an applicant fulfilling the following conditions, namely that –
  - (a) the applicant is established in Jersey;
  - (b) the applicant will regularly receive goods subject to the common transit procedure;
  - (c) neither the applicant, nor any director or senior employee of the applicant (as the case may be), have been involved in a breach of an obligation relating to tax or a customs obligation, which in the opinion of the Agent 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 be an authorised consignee;
  - (d) neither the applicant, nor any director or senior employee of the applicant (as the case may be), has a criminal conviction which in the opinion of the Agent is –

- (i) serious, having regard to the type of conviction, and
- (ii) relevant to the suitability of the applicant to be an authorised consignee;
- (e) the applicant maintains a logistical system and records that identify the movement of, and transactions in, chargeable goods and domestic goods and facilitate compliance with customs obligations;
- (f) the applicant meets such professional standards of competence as the Agent may direct; and
- (g) the applicant is able to comply with any condition, additional to those in clauses (a) to (f), which the Agent considers will be a justified condition of the authorisation if granted,

and only if the Agent considers that customs officers will be able to exercise control of the goods subject to the common transit procedure without introducing administrative measures disproportionate to the requirements of the person concerned.

## **7 End of the common transit procedure in Jersey: further provisions as to the arrival of goods at an authorised place**

- (1) When the goods arrive at the authorised place under paragraph 6(1), the authorised consignee must –
  - (a) immediately notify the Agent about the arrival of the goods and inform them of any irregularities or incidents that occurred during transport;
  - (b) unload the goods, but only after obtaining permission to do so from the Agent;
  - (c) after unloading, enter the results of the inspection and any other relevant information relating to the unloading into the authorised consignee's records without delay; and
  - (d) notify the Agent of the results of the inspection of the goods and inform the Agent of any irregularities, no later than the third day following the day on which permission from the Agent to unload the goods was received.
- (2) When the Agent has received notification of the arrival of the goods at the premises of the authorised consignee under sub-paragraph (1), the Agent must notify the customs office of departure of the arrival of the goods.
- (3) When the goods have been presented intact to the authorised consignee at the authorised place under paragraph 6(1) within the time-limit set by the customs office of departure –
  - (a) the holder of the common transit procedure is deemed to have fulfilled the applicable obligations in paragraph 4(1); and
  - (b) the common transit procedure is deemed to have ended in accordance with paragraph 4(2).
- (4) At the carrier's request, the authorised consignee must issue a receipt as stipulated by paragraph 8 which certifies the arrival of the goods at the authorised place in accordance with paragraph 6(1) and contains a reference to the MRN of the declaration.

## **8 Receipt endorsed by Jersey customs office and receipt issued by authorised consignee**

A receipt under paragraph 5(6) or 7(4) must be in such form as the Agent may direct.

## **9 Verification and administrative assistance**

- (1) The Agent may use the Agent's powers to carry out post-release controls of the information supplied and of any documents, forms, authorisations or data relating to the common transit procedure in order to check that the entries, the information exchanged and the stamps are authentic.
- (2) The Agent must respond without delay upon receiving a request for such controls from the customs authority of another common transit state.
- (3) Where the competent customs authority of the place of departure makes a request to the Agent for a post-release control of information related to the common transit procedure, the conditions laid down in paragraph 13(1) for discharging the common transit procedure are deemed not to have been fulfilled until the authenticity and accuracy of the data have been confirmed.
- (4) For the purposes of this paragraph, "post-release control" is a specific act performed by the Agent in order to verify compliance with customs and other legislation governing the common transit procedure.

## **10 Controls and issuing of alternative proof**

- (1) Where the common transit procedure ends in Jersey, the Agent must carry out customs controls on the basis of the particulars of the common transit procedure received from the customs office of departure.
- (2) Where –
  - (a) the common transit procedure ends in Jersey;
  - (b) no irregularity has been detected by the Agent; and
  - (c) the holder of the procedure presents the transit accompanying document,the Agent must endorse that document at the request of the holder of the procedure for the purpose of providing alternative proof of the ending of the procedure.
- (3) The endorsement must consist of –
  - (a) the Jersey customs office stamp;
  - (b) the signature of the Agent;
  - (c) the date; and
  - (d) the phrase: "Alternative proof – 99202".

## **11 Sending the control results**

- (1) Subject to sub-paragraph (2), the Agent must notify the control results to the customs office of departure within a time-limit of 3 days following the day on which the goods are presented in accordance with paragraph 5(1).
- (2) In exceptional circumstances, the Agent may extend the time-limit in sub-paragraph (1) by up to 6 days.

- (3) Where goods are received by an authorised consignee as described in paragraph 6, the customs office of departure must be notified within a time-limit of 6 days following the day on which the goods were delivered to the authorised consignee.

## **12 Enquiry procedure for goods moved subject to the common transit procedure**

- (1) The Agent must send the control results immediately after receiving a request from the customs office of departure where that request is made because that office has not received notification of the control results in accordance with paragraph 11.
- (2) Where this sub-paragraph applies, the Agent must send a reply within a period of 28 days from the day on which a request was sent to the Agent by the customs office of departure for one or more of the following reasons –
  - (a) the customs office of departure has not received the notification of arrival of the goods by the expiry of the time-limit for the presentation of the goods under paragraph 5;
  - (b) the customs office of departure has not received the control results requested in accordance with sub-paragraph (1);
  - (c) the customs office of departure becomes aware that the notification of arrival of the goods was, or the control results were, sent in error.
- (3) Sub-paragraph (2) applies only if –
  - (a) the request is sent to the Agent within a period of 7 days after the expiry of the time-limit under paragraph 5 or, in a case falling within sub-paragraph (2)(b), of the time-limit applicable under paragraph 11; or
  - (b) the request is sent without delay to the Agent before the expiry of a relevant time-limit, if the customs office of departure receives information that the common transit procedure has not ended correctly, or suspects that to be the case.
- (4) The Agent must, within 40 days from the date on which a request was sent, reply to a request from the customs office of departure where –
  - (a) the request indicates that the Agent has not provided sufficient information for the common transit procedure to be discharged;
  - (b) that customs office of departure has, no later than 28 days after initiating the enquiry procedure, requested the holder of the common procedure to provide that information;
  - (c) the request indicates that the information provided in reply from the holder of the procedure is not sufficient to discharge the common transit procedure; and
  - (d) that customs office of departure has immediately sent the request for supplementary information to the Agent.

## **13 Discharge of the common transit procedure**

- (1) The common transit procedure ending in Jersey is discharged when the Agent and the customs authority for the customs office of departure outside Jersey are in a position to establish, on the basis of a comparison of the data available to the customs office of departure and the Agent, that the procedure has ended correctly.
- (2) Accordingly, where the common transit procedure is discharged the deemed transit procedure in paragraph 1(1) is then deemed to be similarly discharged.

- (3) The Agent, acting with other customs authorities as appropriate and as the case requires, must take all the measures necessary and within the Agent's powers to regularise the situation of the goods in respect of which a common transit procedure has not been discharged under the conditions prescribed.
- (4) In the case of a common transit procedure ending in Jersey under paragraph 4, that common transit procedure is deemed to be discharged unless the Agent has received information or has established that the procedure has not ended correctly.
- (5) Accordingly, where the common transit procedure is deemed to be discharged, the deemed transit procedure in paragraph 1(1) is then deemed to be similarly discharged.

#### **14 Consequences of discharge of common transit procedure**

On the discharge of a common transit procedure in Jersey, except under paragraph 1(3), the goods which were subject to the procedure become subject to obligations and liabilities under the Customs Law, including liability to pay any duty, and the obligation to make entry of goods on importation or report of goods on export.

#### **15 Controls and seals**

Whenever a seal needs to be removed in Jersey to allow customs inspection for the purposes of this Part, the Agent must –

- (a) endeavour to reseal as necessary with a customs seal of at least equivalent security features; and
- (b) note the particulars of the action including the new seal number on the cargo documentation.

### **PART 2**

#### **COMMON TRANSIT PROCEDURES STARTING IN JERSEY**

#### **16 Preliminary**

- (1) Where goods are in Jersey and are to be transported by a fixed transport installation, those goods are deemed to be subject to the common transit procedure once placed into the fixed transport installation.
- (2) Dutiable goods may be moved within Jersey without being subject to import duty if the movement takes place in accordance with the common transit procedure.

#### **17 Application of common transit procedure**

- (1) The common transit procedure applies to goods passing through a country or territory outside Jersey if at least one of the following conditions is fulfilled –
  - (a) the country or territory is a common transit state; or
  - (b) carriage through that country or territory is effected under cover of a single transport document drawn up in Jersey (but the common transit procedure is suspended in territory that is not part of a common transit state).



- (2) This Part does not authorise any export of goods from Jersey otherwise than in accordance with applicable export provisions of Jersey law.

## 18 Formalities in Jersey

- (1) The Agent may authorise simplification, such as described in sub-paragraph (3), (4), (6) or (7), regarding the common transit procedure or the end of that procedure.
- (2) In each case, authorisation under sub-paragraph (1) may be granted only to an applicant fulfilling the following conditions, namely that –
- (a) the applicant is established in Jersey;
  - (b) the applicant will regularly use the common transit procedure;
  - (c) neither the applicant, nor any director or senior employee of the applicant, has been involved in a breach of an obligation relating to tax or a Customs obligation, which in the opinion of the Agent 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 be permitted to benefit from the simplification in question;
  - (d) neither the applicant, nor any director or senior employee of the applicant, has a criminal conviction which in the opinion of the Agent is –
    - (i) serious having regard to the type of conviction, and
    - (ii) relevant to the suitability of the applicant to be permitted to benefit from the simplification in question;
  - (e) the applicant maintains a logistical system and records that identify the movement of, and transactions in, chargeable goods and domestic goods and facilitate compliance with customs obligations;
  - (f) the applicant meets such professional standards of competence as the Agent may direct; and
  - (g) the applicant is able to comply with any condition, additional to those in clauses (a) to (f), which the Agent considers will be a justified condition of the authorisation if granted,

and only if the Agent considers that the customs officers will be able to exercise control of the goods subject to the common transit procedure without introducing administrative measures disproportionate to the requirements of the person concerned.

- (3) Where a person is authorised to provide a comprehensive guarantee or to use a guarantee waiver, the Agent may authorise that person (an “authorised consignor”) to declare goods for the common transit procedure without presenting them to the Agent.
- (4) The Agent may authorise, in the case of air transport, an applicant to use an electronic transport document as a declaration for the common transit procedure, provided that it contains the particulars of such declaration and those particulars are available to the Agent and the customs authority for the place of destination to allow the customs control of the goods and the discharge of the procedure.
- (5) The authorisation in sub-paragraph (4) must not be granted unless –
- (a) the Agent has consulted the customs authority for the airport of destination and has received no notification from that authority, within 45 days from the

communication, that the applicant does not fulfil one or more of the conditions for granting the authorisation;

- (b) the applicant operates a significant number of flights between common transit state airports; and
  - (c) the applicant demonstrates the ability to ensure that the particulars of the electronic transport document are available to the Agent for the airport of departure, and to the customs office of destination for the airport of destination, and that those particulars are the same.
- (6) The Agent may authorise an applicant to use seals of a special type as set out in the application, where sealing is required to ensure the identification of the goods subject to the common transit procedure.
- (7) The Agent may authorise a person (an “authorised consignee”) to receive goods moved under the common transit procedure at an authorised place to end the procedure under paragraph 29(4), but only if satisfied that that person will regularly receive goods subject to the common transit procedure.

## **19 Declarations for the common transit procedure**

- (1) Each declaration for the common transit procedure must include only goods subject to that procedure which are moved, or are to be moved, from one customs office of departure to one customs office of destination on a single means of transport, in a container or in a package.
- (2) A declaration must, in particular, correctly declare the goods for the T1 or T2 procedure as provided for in the Convention.
- (3) However, one declaration for the common transit procedure may include goods moved, or to be moved, from one customs office of departure to one customs office of destination in more than one container, or in more than one package, where the containers or packages are loaded on a single means of transport.
- (4) For the purposes of this paragraph, a road vehicle accompanied by each of its trailers or semi-trailers constitutes a single means of transport, provided that the goods are dispatched together.

## **20 Powers of the Agent**

- (1) The Agent must set a time-limit within which goods must be presented at the customs office of destination, taking into account the following –
  - (a) the route;
  - (b) the means of transport;
  - (c) transport legislation or other legislation which might have an impact on setting a time-limit;
  - (d) any relevant information communicated to the Agent by the holder of the common transit procedure.
- (2) Goods subject to the common transit procedure must be moved to the customs office of destination along an economically justified route.
- (3) Where the Agent or the holder of the procedure considers it necessary, the Agent must prescribe a route for the movement of goods during the common transit procedure taking into account any relevant information communicated to the Agent by the holder of the procedure.

- (4) When prescribing a route, the Agent must enter in the electronic transit system at least the indication of the common transit states through which the transit is to take place.

## **21 Sealing as an identification measure**

- (1) Subject to paragraph 24, where goods are to be subject to the common transit procedure, the Agent must seal –
  - (a) where the means of transport or container has been recognised by the Agent as suitable for sealing, the space containing the goods; and
  - (b) in any other case, each individual package.
- (2) The Agent must record the number of the seals and the individual seal identifiers in the electronic transit system.

## **22 Suitability for sealing**

- (1) The Agent must recognise a means of transport or a container as suitable for sealing if the Agent is satisfied that it fulfils the following conditions –
  - (a) seals can be simply and effectively affixed to the means of transport or container;
  - (b) the means of transport or container is so constructed that when goods are removed or introduced, the removal or introduction leaves visible traces, the seals are broken or show signs of tampering, or an electronic monitoring system registers the removal or introduction;
  - (c) the means of transport or container contains no concealed spaces where goods may be hidden; and
  - (d) the spaces reserved for the goods are readily accessible for inspection by a customs authority.
- (2) Road vehicles, trailers, semi-trailers and containers approved for the carriage of goods under customs seal in accordance with the Convention, or any other international agreement to which Jersey is a party and to similar effect, are also suitable for sealing.

## **23 Details of seals**

- (1) Customs seals, including seals of a special type such as described in subparagraph (5), must at least –
  - (a) have the following essential characteristics, namely that the seals –
    - (i) remain intact and securely fastened in normal use,
    - (ii) are easily checkable and recognisable,
    - (iii) are so manufactured that any breakage, tampering or removal leaves traces visible to the naked eye,
    - (iv) are designed for single use or, if intended for multiple use, so designed that they can be given a clear, individual identification mark each time they are re-used, and
    - (v) bear individual seal identifiers which are permanent, readily legible and uniquely numbered; and

- (b) comply with the following technical specifications, namely that –
    - (i) the form and dimensions of seals may vary with the sealing method used but the dimensions are such as to ensure that identification marks are easy to read,
    - (ii) the identification marks of seals are impossible to falsify and difficult to reproduce, and
    - (iii) the material used is resistant to accidental breakage and such as to prevent undetectable falsification or reuse.
- (2) Where seals, including seals of a special type such as described in sub-paragraph (5), have been certified by a competent body in accordance with ISO International Standard No 17712:2013 ‘Freight containers – Mechanical Seals’ published by the International Organization for Standardization in May 2013, Edition 2 (or any later edition), those seals are deemed to fulfil the requirements laid down in sub-paragraph (1).
- (3) The Agent must ensure that seals used for containerised transports are, to the widest possible extent, seals with high-security features.
- (4) The customs seal must bear the following indications –
  - (a) the word “Customs” or a corresponding abbreviation; and
  - (b) the United Kingdom country code, in the form of the ISO-alpha-2 country code, “GB”.
- (5) A seal of a special type must bear either of the following indications –
  - (a) the name of the person authorised in accordance with paragraph 18(6) to use it; or
  - (b) the corresponding abbreviation or code on the basis of which the Agent can identify the person concerned.
- (6) The holder of the procedure must enter the number and the individual seal identifiers of the seals of a special type in the declaration and those seals must be affixed no later than when the goods are released for the common transit procedure.
- (7) The Agent must –
  - (a) notify the customs authorities of the other common transit states of seals of a special type which the Agent has decided to approve, or has decided not to approve for reasons of irregularities or technical deficiencies;
  - (b) review any seals of a special type which have been approved and are in use, when the Agent receives information that another customs authority has decided not to approve a particular seal of a special type;
  - (c) conduct a mutual consultation in order to reach a common assessment; and
  - (d) monitor the use of seals of a special type.

## **24 Alternative identification measures to sealing**

- (1) By way of derogation from paragraph 21, the Agent may decide not to seal the goods subject to the common transit procedure and instead rely on the description of the goods in the declaration or in the supplementary documents, provided that the description –
  - (a) is sufficiently precise to permit easy identification of the goods; and

- (b) states their quantity, nature and any special features such as serial numbers of the goods.
- (2) By way of derogation from paragraph 21, where the goods are carried by air, the means of transport and the individual packages containing the goods need not be sealed, unless the Agent decides otherwise, where either –
  - (a) labels are affixed to each consignment bearing the number of the accompanying airway bill; or
  - (b) the consignment constitutes a load unit on which the number of the accompanying airway bill is indicated.

## **25 Release of goods for the common transit procedure**

- (1) Only goods –
  - (a) which have been sealed in accordance with paragraph 23; or
  - (b) in respect of which alternative identification measures have been taken in accordance with paragraph 24,may be released for the common transit procedure.
- (2) On release of the goods, the Agent must transmit the particulars of the common transit procedure –
  - (a) to the declared customs office of destination;
  - (b) to each declared customs office of transit that corresponds in another common transit state to the Jersey customs office of transit mentioned in paragraph 27(1).
- (3) The particulars in sub-paragraph (2) must be based on data derived from the declaration, as amended where appropriate.
- (4) Sub-paragraph (2) does not apply in the case of a declared office that is a Jersey customs office.
- (5) The Agent must notify the holder of the procedure of the release of the goods for the common transit procedure.
- (6) At the request of the holder of the common transit procedure, the Agent must provide to that holder a transit accompanying document which complies with such data requirements as may be stipulated in a directive issued by the Agent.
- (7) In the case of an electronic transport document used as a declaration for air transport in paragraph 18(4), the goods may be released for the common transit procedure by the Agent when the particulars of the electronic transport document have been made available to the customs office of departure for the airport in accordance with the means identified in the authorisation.
- (8) Where the goods are to become subject to the common transit procedure, the holder of the procedure must enter the appropriate codes next to all items in the electronic transport document.
- (9) Goods subject to the common transit procedure are subject to the control for customs purposes of the Agent, pursuant to this Part or otherwise.
- (10) Where dutiable goods are released and subject to a common transit procedure starting in Jersey –
  - (a) the goods are deemed to be declared for a transit procedure; and

- (b) goods remaining under the common transit procedure need not be presented to the Agent on re-importation when they are brought into Jersey, and for the purposes of that re-importation, no additional declaration is necessary.

## **26 Goods declared for the common transit procedure by an authorised consignor**

- (1) An authorised consignor intending to declare goods for the common transit procedure must lodge a declaration at the Jersey customs office of departure and await the expiry of the time-limit specified for this purpose in the authorisation under paragraph 18(3).
- (2) The authorised consignor must enter the following information into the electronic transit system –
  - (a) any route prescribed in accordance with paragraph 20(3);
  - (b) the time-limit set in accordance within paragraph 20(1) within which the goods must be presented at the customs office of destination; and
  - (c) the numbers and the individual seal identifiers of the seals, where appropriate.
- (3) The authorised consignor must print a transit accompanying document that complies with such data requirements as may be stipulated in a directive issued by the Agent, but only after receipt of the notification of the release of the goods for the common transit procedure.

## **27 Presentation of goods moved subject to the common transit procedure to Jersey customs office of transit**

- (1) Goods moved subject to the common transit procedure must be presented, together with the MRN of the declaration relating to the goods, at each Jersey customs office of transit.
- (2) The MRN presented under sub-paragraph (1) must be accompanied by any corresponding transit accompanying document under paragraph 25(6) or 26(3).
- (3) The Agent must record the border passage of the goods on the basis of the particulars of the common transit procedure appearing on the declaration accepted by them at Jersey customs office of departure.
- (4) Where goods are carried via a Jersey customs office constituting a Jersey customs office of transit which is not the one declared, the Agent must amend the relevant records accordingly.
- (5) Any inspection of the goods at a Jersey customs office of transit must be carried out mainly on the basis of the particulars of the declaration for the common transit procedure accepted by the Agent.

## **28 Incidents in Jersey during movement of goods subject to the common transit procedure**

- (1) A carrier of goods subject to a common transit procedure must present the goods together with the MRN of the declaration to the Agent if, within Jersey –
  - (a) the carrier is obliged to deviate from a route prescribed by the Agent, due to circumstances beyond the carrier's control;
  - (b) the seals are broken or tampered with in the course of the transport operation for reasons beyond the carrier's control;

- (c) goods are transferred from one means of transport to another means of transport;
  - (d) imminent danger necessitates partial or total unloading of the sealed means of transport;
  - (e) there is an incident which may affect the ability of the holder of the common transit procedure, or of the carrier, to comply with their respective obligations; or
  - (f) any of the elements constituting a road vehicle accompanied by each of its trailers or semi-trailers is changed.
- (2) Where the Agent considers that the common transit procedure concerned may continue, the Agent may take any necessary steps.
- (3) In the case of an incident referred to in sub-paragraph (1)(c), presentation of the goods together with the MRN of the declaration is not required if the following conditions are fulfilled –
- (a) the goods are transferred from a means of transport that is not sealed; and
  - (b) the holder of the common transit procedure or the carrier on behalf of that holder provides relevant information concerning the transfer to the satisfaction of the Agent.
- (4) In the case of an incident referred to in sub-paragraph (1)(f), where the tractor unit of a road vehicle is changed without its trailers or semi-trailers being changed, presentation of the goods together with the MRN of the declaration is not required if the holder of the common transit procedure, or the carrier on behalf of that holder, provides relevant information concerning the composition of the road vehicle to the satisfaction of the Agent.
- (5) In the cases referred to in sub-paragraph (1), the carrier must make the necessary entries in the transit accompanying document.
- (6) Relevant information concerning incidents during common transit procedures must be recorded by the Agent in the electronic transit system.

## **29 End of the common transit procedure: obligations of the holder of the procedure, and of the carrier and recipient of goods**

- (1) The holder of the common transit procedure is responsible for all of the following –
- (a) presentation of the goods intact, and any required information under paragraph 30(1)(c), at the customs office of destination within the time-limit set under paragraph 20(1), and in compliance with the measures taken by the Agent and other customs authorities to ensure their identification;
  - (b) observance of the customs provisions relating to the procedure;
  - (c) unless otherwise provided for, provision of a guarantee in order to ensure payment of the amount of any customs debt which may be incurred in respect of the goods.
- (2) A carrier, or recipient of goods who accepts goods knowing that those goods are moving subject to the common transit procedure, is also responsible for presentation of the goods intact at the customs office of destination within the time-limit set under paragraph 20(1), and in compliance with the measures taken by the Agent and other customs authorities to ensure their identification.

- (3) The operator of a fixed transport installation who is established in Jersey is the carrier for the purposes of sub-paragraph (2).
- (4) Except in a case covered by sub-paragraph (5) or (6), the obligation of the holder of the procedure in sub-paragraph (1) is met and the common transit procedure ends when the goods subject to the common transit procedure and the required information are available at the customs office of destination, in accordance with paragraph 30.
- (5) The common transit procedure is deemed to have ended when the appropriate entry is made in the commercial records of the consignee, or of the operator of a fixed transport installation, certifying that the goods transported by fixed transport installation –
  - (a) have arrived at the consignee's plant;
  - (b) are accepted into the distribution network of the consignee; or
  - (c) have left Jersey for a country other than a common transit state.
- (6) If an electronic transport document is used as the declaration where so authorised under paragraph 18(4), the common transit procedure ends when both –
  - (a) the goods are presented at the customs office of destination for the airport; and
  - (b) the particulars of the electronic transport document have been made available to that customs office in accordance with the means defined in the authorisation.
- (7) The holder of the common transit procedure for the purposes of a case covered by sub-paragraph (6) must notify –
  - (a) the Agent; and
  - (b) the customs office of destination (if outside Jersey),of all offences and irregularities related to the common transit procedure.

### **30 End of the common transit procedure: further provisions**

- (1) Subject to sub-paragraph (2), where goods subject to the common transit procedure arrive at the customs office of destination, the following must be presented to the Agent or, if different, the competent customs authority at that office –
  - (a) the goods;
  - (b) the MRN of the declaration; and
  - (c) any information required by the Agent or that other customs authority.
- (2) The presentation under sub-paragraph (1) must take place during the official opening hours of the office, unless –
  - (a) the customs office of destination is in Jersey; and
  - (b) the Agent allows, at the request of the person concerned, the presentation to take place outside the official opening hours of that office or at any other place.
- (3) Where the presentation has taken place after the expiry of the time-limit set by the Agent under paragraph 20(1), the holder of the common transit procedure is deemed to have complied with the time-limit where the holder or the carrier proves to the satisfaction of the Agent or other customs authority that the delay is not attributable to the holder or carrier.
- (4) The common transit procedure may be ended at a customs office other than that in the declaration, in which case –



- (a) that office is then the customs office of destination; and
  - (b) the Agent must notify the arrival to any customs office of destination outside Jersey in the declaration.
- (5) Where the common transit procedure is ended at a Jersey customs office other than that declared in the declaration, the Agent must amend the relevant records accordingly.
- (6) At the request of the person presenting the goods to the Jersey customs office of destination, the Agent must endorse a receipt which certifies the presentation of the goods at that customs office and contains a reference to the MRN of the declaration.
- (7) The receipt must be provided as stipulated by paragraph 32 and must be completed in advance by the person concerned.
- (8) The receipt must not be used as proof of the common transit procedure having ended.

### **31 End of the common transit procedure: goods received by an authorised consignee in Jersey**

- (1) When the goods arrive at the place authorised under paragraph 18(7), the authorised consignee must –
  - (a) immediately notify the Agent of the arrival of the goods and inform them of any irregularities or incidents that occurred during transport;
  - (b) unload the goods, but only after obtaining permission to do so from the Agent;
  - (c) after unloading, enter the results of the inspection and any other relevant information relating to the unloading into the authorised consignee's records without delay; and
  - (d) notify the Agent about the results of the inspection of the goods and inform the Agent of any irregularities, no later than the third day following the day on which permission from the Agent to unload the goods was received.
- (2) When the Agent has received notification of the arrival of the goods at the premises of the authorised consignee under sub-paragraph (1), or of a person similarly authorised as such by a customs authority in another common transit state, the Agent must update the relevant records accordingly.
- (3) When the Agent has received the results of the inspection of the goods in sub-paragraph (1)(d), the Agent must update the relevant records accordingly no later than the sixth day following the day the goods were delivered to the authorised consignee.
- (4) When the goods have been presented intact to the authorised consignee at the authorised place as provided for in paragraph 18(7), or to a person similarly authorised as such by a customs authority in another common transit state, within the time-limit set by the Agent under paragraph 20(1) –
  - (a) the holder of the common transit procedure is deemed to have fulfilled the applicable obligations in paragraph 29(1); and
  - (b) the common transit procedure is deemed to end in accordance with paragraph 29(5).
- (5) At the carrier's request, the authorised consignee must issue a receipt, as stipulated by paragraph 32, which certifies the arrival of the goods at the authorised place mentioned in paragraph 18(7) and contains a reference to the MRN of the declaration.

**32 Receipt endorsed by Jersey customs office of destination, and receipt issued by authorised consignee**

A receipt under paragraph 30(6) or 31(5) must be in such form as the Agent may direct.

**33 Verification and administrative assistance**

- (1) The Agent may use the Agent's powers to carry out post-release controls of the information supplied and of any documents, forms, authorisations or data relating to the common transit procedure in order to check that the entries, the information exchanged and the stamps are authentic.
- (2) The Agent must respond without delay upon receiving a request for such controls from the customs authority of another common transit state.
- (3) Where the Agent makes a request to the competent customs authority of another common transit state for a post-release control of information related to the common transit procedure, the conditions laid down in paragraph 38(1) for discharging the common transit procedure are deemed not to have been fulfilled until the authenticity and accuracy of the data have been confirmed.
- (4) For the purposes of this paragraph, "post-release control" is a specific act performed by the Agent in order to verify compliance with customs and other legislation governing the common transit procedure.

**34 Controls**

- (1) Where the common transit procedure ends in Jersey, the Agent must carry out customs controls on the basis of the particulars of the common transit procedure known to the Agent.
- (2) Where –
  - (a) the common transit procedure ends in Jersey;
  - (b) no irregularity has been detected by the Agent; and
  - (c) the holder of the procedure presents the transit accompanying document,the Agent must endorse that document at the request of the holder of the procedure for the purpose of providing alternative proof of the ending of the procedure.
- (3) The endorsement must consist of –
  - (a) the Jersey customs office stamp;
  - (b) the signature of the Agent;
  - (c) the date; and
  - (d) the following phrase: "Alternative proof – 99202".

**35 Alternative proof of ending the common transit procedure**

- (1) The common transit procedure is to be regarded as having been ended correctly where the holder of the procedure presents, to the satisfaction of the Agent, at least one of the following documents identifying the goods –
  - (a) a document certified by the customs authority of a common transit state of destination which identifies the goods and establishes that the goods have been –

- (i) presented at the customs office of destination, or
    - (ii) delivered to a person who is an authorised consignee or is correspondingly authorised by a customs authority in another common transit state;
  - (b) a document or a customs record, certified by the customs authority of a common transit state, which establishes that the goods have physically left Jersey;
  - (c) a customs document issued in a third country where the goods are subject to a customs procedure (and here and in clause (d), “third country” means any country except a common transit state);
  - (d) a document issued in a third country, stamped or otherwise certified by the customs authority of that country and establishing that the goods are considered to be in free circulation in that country.
- (2) For the purposes of sub-paragraph (1), copies certified as being true copies by the body which certified the original documents may be provided as proof.
- (3) The notification of arrival of the goods received by the Agent corresponding to the one referred to in paragraph 5(4) or 7(2), or a receipt corresponding, in relation to another common transit state, to the one referred to in paragraph 32, is not to be considered as proof that the common transit procedure has been ended correctly.

### **36 Enquiry procedure for goods moved subject to the common transit procedure**

- (1) Where, after receiving the notification of the arrival of the goods, the Agent has not received any control results from the customs office of destination outside Jersey within 6 days of the goods being presented to that office, or of the goods being presented to the person in another common transit state as mentioned in paragraph 31(2), the Agent must immediately request the control results from the customs office of destination.
- (2) For the purposes of sub-paragraph (1), “control results” are those controls or alternative proofs corresponding, in another common transit state, to those set out in paragraphs 34 and 35.
- (3) Where the Agent has not yet received information that allows for the discharge of the common transit procedure or for the recovery of the customs debt, the Agent may request the relevant information from the holder of the procedure or, where sufficient particulars are available at the place of destination outside Jersey, from the customs office of destination outside Jersey, in the following cases –
- (a) the Agent has not received the notification of arrival of the goods, corresponding to that in paragraph 31(1), by the expiry of the time-limit set for the presentation of the goods under paragraph 20(1);
  - (b) the Agent has not received the control results requested in accordance with sub-paragraph (1);
  - (c) the Agent becomes aware that the notification of arrival of the goods was, or the control results were, sent in error.
- (4) The Agent must send –
- (a) requests for information in accordance with sub-paragraph (3)(a) within a period of 7 days after the expiry of the time limit referred to there; and

- (b) requests for information in accordance with sub-paragraph (3)(b) within a period of 7 days after the expiry of the applicable time-limit referred to in sub-paragraph (1).
- (5) However if, before the expiry of those time-limits, the Agent receives information that the common transit procedure has not been ended correctly, or suspects that to be the case, the Agent must send the request without delay.
- (6) Where, following a request in accordance with sub-paragraph (3), the customs office of destination outside Jersey has not provided sufficient information for the common transit procedure to be discharged, the Agent must require the holder of the procedure to provide that information, at the latest 28 days after initiating the enquiry procedure.
- (7) The holder of the procedure, if in Jersey, must reply to that requirement within 28 days from date on which it was sent.
- (8) If the information provided in a reply from the holder of the procedure in accordance with sub-paragraph (7) is not sufficient to discharge the common transit procedure, but the Agent considers it sufficient in order to continue the enquiry procedure, the Agent must immediately send a request for supplementary information to the customs office mentioned in sub-paragraph (6).
- (9) Where, during the steps of an enquiry procedure under this paragraph, it is established that the common transit procedure was ended correctly, the Agent must discharge the common transit procedure and must immediately inform the holder of the procedure and, where appropriate, any customs authority outside Jersey that may have initiated recovery proceedings for the customs debt.
- (10) Where, during the steps of an enquiry procedure under this paragraph, it is established that the common transit procedure cannot be discharged, the Agent must establish whether a customs debt has been incurred.
- (11) If a customs debt has been incurred, the Agent must –
  - (a) identify the debtor; and
  - (b) determine the customs authority responsible for notifying the customs debt to the debtor.

### **37 Duties if a customs debt arises in another common transit state**

- (1) Sub-paragraphs (2) and (3) apply where the Agent obtains evidence during the enquiry procedure that the place where the events occurred, from which the customs debt arises, is in another common transit state.
- (2) The Agent must as soon as possible, and in any event within the time-limit in sub-paragraph (3), send all the available information to the competent customs authority at that place outside Jersey.
- (3) The time-limit is 7 months from the latest date on which the goods should have been presented at the customs office of destination, unless before the expiry of that time-limit a request to transfer the recovery of the customs debt was sent by the authority responsible for the place where, according to the evidence obtained by the Agent, the events from which the customs debt arises occurred, in which case, that time-limit is extended by 1 month.
- (4) If the Agent has not within 28 days received information from that competent customs authority acknowledging the information and informing the Agent whether

it is responsible for the recovery of the customs debt, the Agent must immediately resume the enquiry procedure or start the recovery of that customs debt in Jersey.

### **38 Discharge of the common transit procedure**

- (1) The common transit procedure is discharged when the Agent and any customs authority for the customs office of destination outside Jersey are in a position to establish, on the basis of a comparison of the data available to the Agent and any customs office of destination, that the procedure has ended correctly.
- (2) Accordingly, where the common transit procedure is discharged, the deemed transit procedure in paragraph 25(10) is then deemed to be similarly discharged.
- (3) The Agent, acting with any customs authority for any customs office of destination outside Jersey, must take all the measures necessary and within the Agent's powers to regularise the situation of the goods in respect of which a common transit procedure has not been discharged under the conditions prescribed.
- (4) In the case of a common transit procedure ending in accordance with paragraph 29(6), that common transit procedure is deemed to be discharged unless the Agent has received information or has established that the procedure has not ended correctly.
- (5) Accordingly, where the common transit procedure is deemed to be discharged, the deemed transit procedure in paragraph 25(10) is then deemed to be similarly discharged.

### **39 Consequences of common transit procedure discharge**

On the discharge of a common transit procedure, the goods which were subject to the procedure become subject to obligations and liabilities under the Customs Law, including liability to pay any duty, and the obligation to make entry of goods on importation or report of goods on export.

### **40 Controls and seals**

Whenever a seal needs to be removed in Jersey to allow customs inspection for the purposes of this Part, the Agent must –

- (a) endeavour to reseal as necessary with a customs seal of at least equivalent security features; and
- (b) note the particulars of the action including the new seal number on the cargo documentation.

**PART 3****SIMPLIFICATIONS FOR THE PAPER-BASED COMMON TRANSIT PROCEDURE FOR GOODS CARRIED BY AIR****41 Authorisations for the use of a paper-based common transit procedure for goods carried by air**

- (1) The Agent may grant authorisation for the use of the paper-based common transit procedure for goods carried by air, to an applicant meeting the following conditions, namely that –
  - (a) the applicant is an airline company;
  - (b) the applicant is established in Jersey;
  - (c) the applicant regularly uses the common transit procedure, or the Agent knows that the applicant can meet the obligations under the procedure;
  - (d) neither the applicant, nor any director or senior employee of the applicant, have been involved in a breach of an obligation relating to tax or a Customs obligation, which in the opinion of the Agent is –
    - (i) a serious breach having regard to the circumstances and nature of any breach and the number of any breaches,
    - (ii) relevant to the suitability of the applicant to be authorised under this paragraph; and
  - (e) neither the applicant, nor any director or senior employee of the applicant, has a criminal conviction which in the opinion of the Agent is –
    - (i) serious having regard to the type of conviction, and
    - (ii) relevant to the suitability of the applicant to be authorised under this paragraph.
- (2) The authorisation for the use of the paper-based common transit procedure for goods carried by air only applies in the common transit states specified in the authorisation.
- (3) The authorisation operates as a simplification of the common transit procedure in Parts 1 and 2.

**42 Manifest as declaration for the use of the paper-based common transit procedure for goods carried by air**

- (1) The Agent may authorise an airline company to use the goods manifest as a declaration where it corresponds in substance to the form set out in Appendix 3 of Annex 9 to the Convention on International Civil Aviation, done at Chicago on 7 December 1944, Ninth Edition.
- (2) The authorisation must indicate the form of the manifest and the airports of departure and destination for common transit procedures.
- (3) The airline company authorised in accordance with paragraph 41 must send an authenticated copy of that authorisation to the competent customs authorities for each of the airports concerned.

**43 Formalities to be carried out by the airline company**

- (1) The airline company must enter the following information into the manifest –
  - (a) the relevant code, being –
    - (i) T1, in accordance with Article 109(1)(a) of Appendix 1 to the Convention, or
    - (ii) T2 or T2F, in accordance with Article 109(1)(b) of Appendix 1 to the Convention;
  - (b) the name of the airline company transporting the goods;
  - (c) the flight number;
  - (d) the date of the flight; and
  - (e) the airport of departure and the airport of destination.
- (2) In addition to the information in sub-paragraph (1), the airline company must for each consignment enter into that manifest the following information –
  - (a) the number of the air waybill;
  - (b) the number of packages;
  - (c) the trade description of the goods, including all the details necessary for their identification; and
  - (d) the gross mass.
- (3) Where goods are grouped –
  - (a) the goods' description in the manifest must be replaced, where appropriate, by the entry 'Consolidation', which may be abbreviated; and
  - (b) the air waybills for consignments on the manifest must –
    - (i) contain the trade description of the goods, including all the details necessary for their identification; and
    - (ii) be attached to the manifest.
- (4) The airline company must date and sign the manifest.
- (5) At least 2 copies of the manifest must be presented to the competent customs authority for the airport of departure, and if that is in Jersey, the Agent must retain one copy.
- (6) A copy of the manifest must be presented to the competent customs authority for the airport of destination, which is the Agent if that airport is in Jersey.

**44 Verification of a list of manifests used as a paper-based declaration for goods carried by air**

- (1) Once a month, the Agent must authenticate a list of manifests drawn up by the airline companies which were presented to the Agent during the previous month, and must transmit it to the customs authority for each airport of departure.
- (2) That list must include the following information for each manifest –
  - (a) the number of the manifest;
  - (b) the code identifying the manifest as a declaration in accordance with paragraph 43(1)(a);
  - (c) the name of the airline company which transported the goods;
  - (d) the flight number; and

- (e) the date of the flight.
- (3) The authorisation as referred to in paragraph 41 may also provide that the airline company itself may transmit the list referred to in sub-paragraph (1) to the competent customs authorities of each airport of departure outside Jersey.
- (4) In the event of irregularities found in connection with the information on the manifests appearing on the list, the Agent must inform –
  - (a) the competent customs authority for the airport of departure (if not in Jersey); and
  - (b) the competent customs authority which granted the authorisation (if not granted in Jersey),referring in particular to the air waybills for the goods in question.

#### **45 Provision relating to authorisations for the use of the paper-based common transit procedures for goods carried by air**

An authorisation referred to in paragraph 41 not be granted unless –

- (a) the Agent considers that it will be possible to exercise control of the goods subject to the common transit procedure without introducing administrative measures disproportionate to the requirements of the person concerned;
- (b) the applicant keeps records which enable the Agent to carry out effective controls; and
- (c) the applicant is able to comply with any condition additional to paragraphs (a) and (b) which the Agent considers will be a justified condition of the authorisation if granted.

#### **46 Liability to import duty under the Customs Law**

Nothing in this Schedule affects any incurrence of liability to import duty from a common transit procedure, or the person liable, under the Customs Law except that, in situations covered by paragraph 4(3) or 29(2), the recipient of the goods is also jointly and severally liable with any person liable by or under the Customs Law.

#### **47 Establishing the customs status of goods, etc.**

For the purposes of Article 8(2), 9(4), 9(7), 10(3) or 12(1) of Appendix II to the Convention, the Agent may carry out the functions of the “competent office”, “customs office”, or “customs office of departure” if in each respective case that office is in Jersey.

#### **48 Authorisation to issue data for the purposes of the Convention**

- (1) A person able to be authorised under paragraph 18(2) may be authorised by the Agent to issue T2L or T2LF data for the purposes of the Convention without having to present such data to the Agent for endorsement.
- (2) Authorisation under sub-paragraph (1) only applies to a person who –
  - (a) will regularly issue the data and use it for a proper purpose; and
  - (b) is able to comply with any condition additional to sub-paragraph (a) which the Agent considers will be a justified condition of the authorisation if granted.



- (3) The authorisation may stipulate that the front of the forms used in issuing the T2L or T2LF data and any continuation sheet or sheets must be –
  - (a) stamped in advance with the stamp of the office referred to in Article 15(1)(a) of Appendix II to the Convention and signed by an officer of that office; or
  - (b) stamped by the authorised issuer under sub-paragraph (1) with a special metal stamp approved by the competent authorities and conforming to the specimen in Annex B9 of Appendix III to the Convention.
- (4) The stamp of the authorised issuer may be pre-printed on the forms if the printing is entrusted to a printer approved for that purpose.
- (5) In the event of the misuse by any person of T2L or T2LF data issued under sub-paragraph (1), the authorised issuer shall be liable, without prejudice to any criminal proceedings, for the payment of duties and other charges payable in respect of goods carried under cover of such data, unless the Agent is satisfied that the authorised issuer took all necessary security measures required under Article 16 of Appendix II to the Convention.
- (6) Subject to sub-paragraph (7), the authorised issuer under sub-paragraph (1) may be authorised by the Agent of the Impôts not to sign such T2 or T2LF data as are issued by using the special metal stamp mentioned in sub-paragraph (3)(b) and drawn up by an electronic or automatic data processing system.
- (7) The authorisation in sub-paragraph (6) is subject to the authorised issuer previously having given to the Agent a written undertaking acknowledging liability for the legal consequences arising from all such T2L and T2LF data.
- (8) Each item of T2L or T2LF data drawn up in accordance with sub-paragraph (6) must contain, in place of the authorised issuer's signature, the endorsement: "Signature waived".

#### **49 Business continuity procedure for the common transit procedure**

The Agent must, by a directive, stipulate the business continuity procedure for use by the holder of the common transit procedure, including an authorised consignor, in the event of a temporary failure of –

- (a) the electronic transit system mentioned in Parts 2 and 3;
- (b) the computerised system used by the holders of the procedure for making the declarations for the common transit procedure by means of electronic data-processing techniques; or
- (c) the electronic connection between the computerised system used by the holders of the procedure for making the declarations for the common transit procedure by means of electronic data-processing techniques and the electronic transit system.

#### **50 Authorisation provision for airlines**

- (1) The Agent may authorise, in the case of air transport, an applicant to use an electronic transport document as a declaration for the common transit procedure, provided it contains the particulars of such declaration and those particulars are available to the customs authorities for the place of departure and destination to allow the customs control of the goods and the discharge of the procedure.
- (2) Authorisation under sub-paragraph (1) is subject to paragraph 18(1) to (3) (but only in relation to paragraph 18(4) and (5)) and must not be granted unless –

- (a) the Agent has consulted the customs authorities for the airports of departure and destination and has received no notification from either authority, within 45 days from the communication, that the applicant does not fulfil one or more of the conditions for granting the authorisation;
  - (b) the applicant operates a significant number of flights between common transit state airports; and
  - (c) the applicant demonstrates the ability to ensure that the particulars of the electronic transport document are available to the customs office of departure for the airport of departure and to the customs office of destination for the airport of destination, and that those particulars are the same.
- (3) Expressions used in this paragraph have the same meaning as corresponding expressions in Part 2.

## **SCHEDULE 2**

(Article 3)

### **THE TIR TRANSIT PROCEDURE**

#### **PART 1**

#### **GENERAL PROVISION FOR THE TIR TRANSIT PROCEDURE**

##### **1 Interpretation and general provision for purposes of Schedule 2**

- (1) The “carrier” for the purposes of the TIR transit procedure is –
  - (a) the person who brings the goods, or assumes responsibility for the carriage of the goods, to a customs office in Jersey; or
  - (b) a person who takes the goods from, or assumes responsibility for the carriage of the goods from, the British Islands.
- (2) A single TIR transit procedure must not include more than 4 customs offices of departure or destination, whether or not Jersey customs offices, in total.

##### **2 The TIR transit procedure: introduction**

- (1) Under the TIR transit procedure provided for by this Schedule, dutiable goods may be moved within the British Islands without being subject to import duty if the movement takes place in accordance with the TIR Convention, provided that the movement –
  - (a) begins or ends outside the British Islands; or
  - (b) is effected between two points in the British Islands through territory outside those Islands.
- (2) The TIR transit procedure may also be used for the export of domestic goods from the British Islands under such export provisions as may be applicable.

#### **PART 2**

#### **TIR TRANSIT PROCEDURES STARTING OUTSIDE THE BRITISH ISLANDS**

##### **3 TIR transit procedure: preliminaries**

- (1) Goods subject to the TIR transit procedure are deemed to be declared for a transit procedure when those goods are brought into the British Islands.
- (2) If the goods mentioned in sub-paragraph (1) are dutiable goods, they are deemed to be declared for a transit procedure and no additional declaration is necessary either before or on importation for the purposes of the importation.
- (3) The goods in sub-paragraph (1) must be presented to the Agent at the Jersey customs office of entry by or on behalf of the holder of the TIR Carnet in question.
- (4) The TIR Carnet counterfoils completed by customs authorities outside the British Islands in the course of the TIR transit procedure are sufficient evidence of the goods being subject to the TIR transit procedure.

**4 Formalities to be completed at Jersey office of entry**

- (1) The TIR Carnet holder must without delay submit the TIR Carnet for the TIR transit procedure to the Agent at the Jersey customs office of entry.
- (2) The Agent may set a time-limit within which the goods must be presented to the customs office of destination, taking into account the following –
  - (a) the route;
  - (b) the means of transport;
  - (c) transport legislation or other legislation which might have an impact on setting a time-limit; and
  - (d) any relevant information communicated to the Agent by the TIR Carnet holder.
- (3) The Agent may prescribe a route for the TIR transit procedure, if the Agent considers this necessary, taking into account any relevant information communicated to the Agent by the TIR Carnet holder.
- (4) Where the goods are then released by the Agent for the TIR transit procedure in the British Islands (including Jersey), the Agent must notify the TIR Carnet holder of the release of the goods for the TIR transit procedure.
- (5) The provision made by Articles 16 and 17 of, and Annex 5 to, the TIR Convention (“TIR” plates on vehicles, proper use of TIR Carnets), applies to a TIR transit procedure in Jersey.

**5 Incidents during movement of goods**

- (1) The carrier must present without undue delay, after any incident occurring in Jersey (or, if the place of the incident cannot be established, detected in Jersey) during the TIR transit procedure, the goods together with the road vehicle, the combination of vehicles or the container, and the TIR Carnet of the TIR transit procedure to the Agent at the nearest Jersey customs office, where –
  - (a) the carrier is obliged to deviate, due to circumstances beyond the carrier’s control, from the route prescribed under paragraph 4(3); or
  - (b) there is an incident or accident within the meaning of Article 25 of the TIR Convention.
- (2) Where the Agent considers that the TIR transit procedure concerned may continue, the Agent may take any necessary steps, and must disregard minor breaches of time-limits or routes.
- (3) Where the Agent considers that the TIR transit procedure concerned should not continue, the procedure terminates and the Agent must proceed according to paragraph 10.
- (4) Relevant information concerning the incidents referred to in sub-paragraph (1) must be recorded in the TIR Carnet by the Agent.

**6 Presentation of goods at Jersey customs office of destination**

- (1) Where goods moved subject to a TIR transit procedure arrive at a Jersey customs office of destination, the following must be presented to the Agent at that office during its official opening hours –

- (a) the goods together with the road vehicle, the combination of vehicles or the container;
  - (b) the TIR Carnet; and
  - (c) any information required by the Agent.
- (2) The Agent may, at the request of the person concerned, allow the presentation to take place outside the official opening hours of that office or at any other place.
- (3) Where the presentation has taken place at Jersey customs office of destination after expiry of the time-limit set by the Agent, the TIR Carnet holder is deemed to have complied with the time-limit where the holder or the carrier proves to the satisfaction of the Agent that the delay is not attributable to the holder or the carrier.
- (4) A TIR transit procedure may be terminated at a customs office in the British Islands (including at a Jersey customs office) other than the one specified in the TIR Carnet, in which case that customs office is then the customs office of destination in the British Islands.

## **7 Formalities at Jersey customs office of destination**

- (1) The Agent must terminate the TIR transit procedure in accordance with Articles 1(d) and 28(1) of the TIR Convention, in particular by –
  - (a) completing counterfoil No. 2 of the TIR Carnet;
  - (b) retaining Voucher No. 2 of the TIR Carnet; and
  - (c) returning the TIR Carnet to the TIR Carnet holder or to the person acting on that holder's behalf.
- (2) Where paragraph 6 applies, the Agent must return the appropriate part of Voucher No. 2 of the TIR Carnet to the customs office of departure without delay.

## **8 Formalities for goods received by an authorised consignee**

- (1) When the goods arrive at the authorised place in the authorisation under paragraph 25, the authorised consignee must –
  - (a) immediately notify the Agent about the arrival of the goods and inform the Agent of any irregularities or incidents that occurred during transport, in each case within the time-limit for the purpose set in that authorisation;
  - (b) unload the goods, but only after obtaining permission from the Agent to do so, and enter the results of the inspection and any other relevant information relating to the unloading into the authorised consignee's records without delay; and
  - (c) notify the Agent about the results of the inspection of the goods, and inform the Agent of any irregularities, no later than the third day following the day on which permission from the Agent to unload the goods was received.
- (2) The authorised consignee must ensure that the TIR Carnet for the TIR transit procedure is presented, within the time-limit laid down in the authorisation, to the Agent at the Jersey customs office of destination for the purposes of terminating the TIR transit procedure in accordance with paragraph 7(1).
- (3) The TIR Carnet holder is considered to have fulfilled the obligations under Article 1(o) of the TIR Convention where the TIR Carnet together with the road vehicle, the combination of vehicles or the container and the goods have been

presented intact to the authorised consignee at the place specified in the authorisation under paragraph 25.

## **9 Alternative proof of termination of the TIR transit procedure**

- (1) The TIR transit procedure is to be regarded as having been terminated correctly, within the time-limit set in accordance with provision corresponding to paragraph 14(2), where the TIR Carnet holder or the guaranteeing association (as defined in Article 1(q) of the TIR Convention) presents, to the satisfaction of the Agent, at least one of the following documents identifying the goods –
  - (a) a document certified by the Agent which identifies the goods and establishes that the goods have been presented at the customs office of destination, or have been delivered to an authorised consignee in paragraph 25;
  - (b) a document or a customs record, certified by the Agent, which establishes that the goods physically left the British Islands;
  - (c) a customs document issued in a country outside the British Islands, where the goods are placed under a customs procedure; or
  - (d) a document issued in a country outside the British Islands, stamped or otherwise certified by the customs authority of that country and establishing that the goods are considered to be in free circulation in that country.
- (2) For the purposes of sub-paragraph (1), copies certified as being true copies by the body which certified the original documents may be provided as proof.

## **10 Enquiry procedure**

- (1) Where the TIR transit procedure terminates under paragraph 5(3), or under paragraph 7(1) but with an irregularity, the Agent must request information about that irregularity from the TIR Carnet holder.
- (2) The TIR Carnet holder must provide the information no later than 28 days after receiving the request.
- (3) If the Agent remains unable to discharge the TIR transit procedure upon receiving that information, the Agent must immediately notify the guaranteeing association in question and invite it to provide proof that the procedure should be discharged.

## **11 Discharge of the TIR transit procedure**

The Agent must discharge the TIR transit procedure where –

- (a) it is properly terminated under paragraph 7(1) without irregularity; or
- (b) any irregularity is resolved following receipt of the information in paragraph 10(2) or 10(3).

**PART 3****TIR TRANSIT PROCEDURES STARTING IN JERSEY****12 Place for controls and formalities for goods leaving and re-entering the British Islands**

Where, in the course of movement of goods from one point to another point in the British Islands, goods leave and re-enter the British Islands, the customs controls and formalities applicable in accordance with the TIR Convention must be carried out by the competent customs authorities at the points where the goods –

- (a) temporarily leave; and
- (b) subsequently re-enter,

the British Islands, including controls to be carried out by the Agent where goods leave or re-enter the British Islands through Jersey subject to the TIR transit procedure.

**13 Route for movements of goods**

- (1) Goods moved subject to the TIR transit procedure must be transported to the customs office of destination along an economically justified route.
- (2) Where the Agent considers it necessary, the Agent may prescribe a route for the TIR transit procedure taking into account any relevant information communicated to the Agent by the TIR Carnet holder.

**14 Formalities to be completed at Jersey customs office of departure**

- (1) The TIR Carnet holder must submit the TIR Carnet for the TIR transit procedure to the Agent at the Jersey customs office of departure.
- (2) The Agent may set a time-limit within which the goods must be presented to the customs office of departure, taking into account the following –
  - (a) the route;
  - (b) the means of transport;
  - (c) transport legislation or other legislation which might have an impact on setting a time-limit; and
  - (d) any relevant information communicated to the Agent by the TIR Carnet holder.
- (3) The Agent must notify the TIR Carnet holder of the release of the goods for the TIR transit procedure in Jersey.
- (4) The goods in sub-paragraph (2) must then be presented to the Agent at the Jersey customs office of departure by or on behalf of the holder of the TIR Carnet in question.
- (5) The goods moved subject to the TIR transit procedure must then be presented to the competent customs authorities at the designated customs office of exit in the British Islands (including the Agent at the Jersey customs office of exit where the goods are due to exit the British Islands from Jersey), and the following must be presented at that office during its official opening hours –

- (a) the goods together with the road vehicle, the combination of vehicles or the container;
  - (b) the TIR Carnet; and
  - (c) any information required by the Agent or the competent customs authorities at the customs office of exit elsewhere in the British Islands (as the case may be).
- (6) The Agent or the competent customs authorities at the customs office of exit elsewhere in the British Islands (as the case may be) may, at the request of the person concerned, allow the presentation to take place outside the official opening hours of that office or at any other place.
- (7) The provision made by Articles 16 and 17 of, and Annex 5 to, the TIR Convention (“TIR” plates on vehicles, and proper use of TIR Carnet) applies to a TIR transit procedure in Jersey.

## **15 Incidents during movement of goods**

- (1) The carrier must present without undue delay, after any incident occurring in Jersey (or, if the place of the incident cannot be established, detected in Jersey) during the TIR transit procedure, the goods together with the road vehicle, the combination of vehicles or the container and the TIR Carnet of the TIR transit procedure to the Agent at the Jersey customs office, where –
  - (a) the carrier is obliged to deviate from a route prescribed in accordance with paragraph 13(2) due to circumstances beyond the carrier’s control; or
  - (b) there is an incident or accident within the meaning of Article 25 of the TIR Convention.
- (2) Where the Agent considers that, despite the incident, the TIR transit procedure concerned may continue, the Agent may take any necessary steps, and must disregard minor breaches of time-limits or routes.
- (3) Where the Agent considers that the TIR transit procedure concerned should not continue, the procedure terminates and the Agent must proceed according to paragraph 22.
- (4) Relevant information concerning the incidents referred to in sub-paragraph (1) must be recorded in the TIR Carnet by the Agent.

## **16 Returning goods subject to the TIR transit procedure**

- (1) In the case of dutiable goods subject to a TIR transit procedure starting in Jersey, the goods are deemed to be declared for a transit procedure and no additional customs declaration is necessary, either before or on re-import, for the purposes of that re-importation.
- (2) The goods in sub-paragraph (1) must be presented by or on behalf of the holder of the TIR Carnet in question to –
  - (a) if Jersey is the first point of entry into the British Islands, the Jersey customs office of entry; or
  - (b) if the goods have arrived from within the British Islands, the Jersey customs office of destination.



- (3) The TIR Carnet counterfoils completed by competent customs authorities outside Jersey in the course of the TIR transit procedure are sufficient evidence of the goods being subject to the TIR transit procedure.

## **17 Formalities to be completed at Jersey customs office of entry**

- (1) The TIR Carnet holder must without delay submit the TIR Carnet for the TIR transit procedure to the Agent at the Jersey customs office of entry.
- (2) The Agent may set a time-limit within which the goods must be presented to Jersey customs office of destination, taking into account the following –
  - (a) the route;
  - (b) the means of transport;
  - (c) transport legislation or other legislation which might have an impact on setting a time-limit;
  - (d) any relevant information communicated to the Agent by the TIR Carnet holder.
- (3) The Agent may prescribe a route for the TIR transit procedure, if the Agent considers this necessary, taking into account any relevant information communicated to the Agent by the TIR Carnet holder.
- (4) Where the goods are then released by the Agent for the TIR transit procedure in the British Islands, the Agent must notify the TIR Carnet holder of the release of the goods for the TIR transit procedure.
- (5) The provision made by Articles 16 and 17 of, and Annex 5 to, the TIR Convention (“TIR” plates on vehicles, proper use of TIR Carnets), applies to a TIR transit procedure in Jersey.

## **18 Presentation of goods at Jersey customs office of destination**

- (1) Where goods moved subject to a TIR transit procedure arrive at the Jersey customs office of destination, the following must be presented to the Agent at that office during its official opening hours –
  - (a) the goods together with the road vehicle, the combination of vehicles or the container;
  - (b) the TIR Carnet; and
  - (c) any information required by the Agent.
- (2) The Agent may, at the request of the person concerned, allow the presentation to take place outside the official opening hours of that office or at any other place.
- (3) Where the presentation has taken place at the Jersey customs office of destination after expiry of the time-limit set by the customs office of exit in the British Islands (including the Agent in Jersey), the TIR Carnet holder is deemed to have complied with the time-limit where the holder or the carrier proves to the satisfaction of the competent customs authorities (including the Agent) that the delay is not attributable to the holder or the carrier.
- (4) A TIR transit procedure may be terminated at a customs office in the British Islands (including at a Jersey customs office) other than the one specified in the TIR Carnet, in which case that customs office is then the customs office of destination in the British Islands.

**19 Formalities at Jersey customs office of destination**

- (1) The Agent must terminate the TIR transit procedure in accordance with Articles 1(d) and 28(1) of the TIR Convention, in particular by –
  - (a) completing counterfoil No. 2 of the TIR Carnet;
  - (b) retaining Voucher No. 2 of the TIR Carnet; and
  - (c) returning the TIR Carnet to the TIR Carnet holder or to the person acting on that holder's behalf.
- (2) Where paragraph 18 applies, the Agent must return the appropriate part of Voucher No. 2 of the TIR Carnet to the customs office of departure without delay.

**20 Formalities for goods received in Jersey by an authorised consignee**

- (1) When the goods arrive at the authorised place in the authorisation under paragraph 25, the authorised consignee must –
  - (a) immediately notify the Agent of the arrival of the goods and inform the Agent of any irregularities or incidents that occurred during transport, in each case within the time-limit for the purpose set in that authorisation;
  - (b) unload the goods, but only after obtaining permission from the Agent to do so, and enter the results of the inspection and any other relevant information relating to the unloading into the authorised consignee's records without delay; and
  - (c) notify the Agent of the results of the inspection of the goods, and inform the Agent of any irregularities, no later than the third day following the day on which permission from the Agent to unload the goods was received.
- (2) The authorised consignee must ensure that the TIR Carnet of the TIR transit procedure is presented, within the time-limit laid down in the authorisation, at the Jersey customs office of destination for the purposes of terminating the TIR transit procedure in accordance with paragraph 23.
- (3) The TIR Carnet holder must be considered to have fulfilled the obligations under Article 1(o) of the TIR Convention, where the TIR Carnet together with the road vehicle, the combination of vehicles or the container and the goods have been presented intact to the authorised consignee at the place specified in the authorisation under paragraph 25.

**21 Alternative proof of termination of the TIR transit procedure**

- (1) The TIR transit procedure started under paragraph 14 must be considered as having been terminated correctly, within the time-limit set in accordance with paragraph 14(2), where the TIR Carnet holder or the guaranteeing association (as defined in Article 1(q) of the TIR Convention) presents, to the satisfaction of the Agent, at least one of the following documents identifying the goods –
  - (a) a document certified by the Agent which identifies the goods and establishes that the goods have been presented at the customs office of destination, or have been delivered to an authorised consignee under paragraph 25;
  - (b) a document or a customs record, certified by –
    - (i) the Agent, which establishes that the goods physically left the British Islands from Jersey, or

- (ii) the competent customs authorities in the British Islands, which establishes that the goods left the British Islands from elsewhere in the British Islands;
  - (c) a customs document issued in a country outside the British Islands, where the goods are placed under a customs procedure;
  - (d) a document issued in a country outside the British Islands, stamped or otherwise certified by the customs authority of that country and establishing that the goods are considered to be in free circulation in that country.
- (2) For the purposes of sub-paragraph (1), copies certified as being true copies by the body which certified the original documents may be provided as proof.

## **22 Enquiry procedure**

- (1) Where the TIR transit procedure terminates under paragraph 15(3), or under paragraph 19(1) but with an irregularity, the Agent must request information about that irregularity from the holder of the TIR Carnet.
- (2) The TIR Carnet holder must provide the information no later than 28 days after receiving the request.
- (3) If the Agent remains unable to discharge the TIR transit procedure upon receiving that information, the Agent must immediately notify the guaranteeing association in question and invite it to provide proof that the procedure should be discharged.

## **23 Discharge of the TIR transit procedure**

The Agent must discharge the TIR transit procedure where it is properly terminated without irregularity under paragraph 19(1), or any irregularity is resolved following receipt of the information mentioned in paragraph 22(2) or (3).

# **PART 4**

## **MISCELLANEOUS PROVISION FOR THE PURPOSES OF THIS SCHEDULE**

## **24 Irregularities: supplementary**

- (1) A discrepancy between the TIR manifest of the goods covered by the TIR Carnet and the actual contents of the road vehicle, combination of vehicles or container, is not an irregularity by the TIR Carnet holder where the discrepancy is not due to mistakes committed knowingly or through negligence, when the goods were loaded or dispatched or when the TIR manifest was made out.
- (2) The Agent must, on request from a customs authority for a Contracting Party to the TIR Convention giving relevant reasons, provide that authority with all the available information about matters covered by sub-paragraph (1), and minor discrepancies covered by paragraph 15(2).

**PART 5****AUTHORISATIONS FOR THE TIR TRANSIT PROCEDURE****25 Authorisation of authorised consignees**

- (1) The Agent may authorise the simplification in sub-paragraph (3) regarding the TIR transit procedure or the end of that procedure.
- (2) The authorisation may be granted to an applicant fulfilling the following conditions –
  - (a) the applicant is established in Jersey;
  - (b) the applicant will regularly use the common transit procedure;
  - (c) neither the applicant, nor any director or senior employee of the applicant (as the case may be), has been involved in a breach of an obligation relating to tax or a customs obligation, which in the opinion of the Agent 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 be permitted to benefit from the simplification in question;
  - (d) neither the applicant, nor any director or senior employee of the applicant (as the case may be), has a criminal conviction which in the opinion of the Agent is –
    - (i) serious having regard to the type of conviction, and
    - (ii) relevant to the suitability of the applicant to be permitted to benefit from the simplification in question;
  - (e) the applicant maintains a logistical system and records that identify the movement of, and transactions in, chargeable goods and domestic goods and facilitate compliance with customs obligations;
  - (f) the applicant meets such professional standards of competence as the Agent may direct or, in the opinion of the Agent, the applicant's practical experience makes the applicant suitable to be permitted to benefit from the simplification in question;
  - (g) the applicant is able to comply with any condition additional to clauses (a) to (f) which the Agent considers will be a justified condition of the authorisation if granted,

but only if the Agent considers that the customs officers will be able to exercise control of the goods subject to the common transit procedure without introducing administrative measures disproportionate to the requirements of the person concerned.
- (3) The Agent may authorise a person (an "authorised consignee") to receive goods moved under the common transit procedure at an authorised place to end the procedure, but only if that person will regularly receive goods subject to the common transit procedure.

**26 Guaranteeing associations**

- (1) A “guaranteeing association” for the purpose of this paragraph (other than sub-paragraph (4)(b)) is an association approved by HMRC to act as surety for any person using the TIR transit procedure.
- (2) The Agent must maintain a list of national guaranteeing associations approved by HMRC.
- (3) The Agent may provide to a guaranteeing association information about –
  - (a) a person’s suitability for access to the TIR transit procedure, given any relevant breach of a serious customs obligation or other serious obligation relating to the importation goods, or any relevant criminal conviction;
  - (b) the Agent’s decision under this paragraph to exclude a person, temporarily or permanently, from access to the TIR transit procedure on the basis of the matters set out in clause (a).
- (4) The Agent may share the information about the decision in sub-paragraph (3)(b) with –
  - (a) a customs authority in a place outside Jersey where the person is established;
  - (b) the guaranteeing association (if outside the British Islands) in respect of the place where the matters in sub-paragraph (3)(a) took place; and
  - (c) the TIR Executive Board for the TIR Convention.

**27 Approval of vehicles and containers, controls etc. on heavy or bulky goods**

- (1) In general, only road vehicles, combinations of vehicles or containers within Article 3(a)(i) of the TIR Convention which have been approved in accordance with Chapter III(a) of, and Annex 3, to the TIR Convention by –
  - (a) HMRC in respect of the British Islands; or
  - (b) the competent authorities in a contracting state outside the British Islands, may be used in a TIR transit procedure.
- (2) Any certificate of approval must be carried with the vehicle during the TIR transit procedure.
- (3) In the case of an approved demountable body or container, an approval plate must be affixed to it.
- (4) Other road vehicles, other combinations of vehicles or other containers within Article 3(a)(ii) of the TIR Convention may be used in a TIR transit procedure, subject to the conditions in Chapter III(c) of that Convention (heavy or bulky goods).
- (5) Vehicles mentioned in Article 3(a)(iii) of the TIR Convention may be used in a TIR transit procedure, subject to the conditions in Article 3(a)(iii) and Chapter III(c) of that Convention (goods travelling by own means).
- (6) Where the provisions of sub-paragraphs (4) and (5) apply to the movement of heavy or bulky goods subject to a TIR transit procedure that begins in Jersey, the Agent may allow heavy or bulky goods to be carried by means of a non-sealable vehicle or container, provided that in the Agent’s opinion, the heavy or bulky goods carried and any accessories carried with them –
  - (a) can be easily identified by reference to the description given; or
  - (b) can be provided with customs seals or identifying marks so as to prevent any substitution or removal of the goods without it being obvious.

- (7) Where the movement of goods subject to the TIR transit procedure concerns heavy or bulky goods, the cover and all vouchers of the TIR Carnet must be endorsed “heavy or bulky goods” in bold letters.
- (8) Where heavy or bulky goods subject to the TIR transit procedure are presented to the Agent at the Jersey customs office of departure to begin the procedure, the Agent may require a document, including a packing list, photograph, drawing or other information, to be appended to the TIR Carnet as the Agent considers necessary to enable the identification of any heavy or bulky goods carried.
- (9) Where a document is appended in accordance with sub-paragraph (8) –
  - (a) the Jersey customs office of departure must endorse that document;
  - (b) the holder of the TIR procedure must attach a copy of the endorsed document to the inside of the TIR Carnet; and
  - (c) all manifests concerning the TIR Carnet must include a reference to the document.

## PART 6

### FURTHER GENERAL PROVISION FOR THE PURPOSES OF THIS SCHEDULE

#### 28 Consequences of TIR transit procedure discharge

On the discharge of a TIR transit procedure in Jersey for the purposes of Part 2 or 3 of this Schedule, the goods which were subject to the procedure become subject to obligations and liabilities under the Customs Law, including liability to pay any duty, and the obligation to make entry of goods on importation or report of goods on export.

#### 29 Controls, seals and identifying marks

- (1) For the purpose of Parts 2 and 3 of this Schedule, whenever a seal needs to be removed in Jersey to allow customs inspection, the Agent must –
  - (a) endeavour to reseal as necessary with a customs seal of at least equivalent security features; and
  - (b) note the particulars of the action including the new seal number on the cargo documentation.
- (2) For the purpose of Parts 2 and 3 of this Schedule, whenever an identifying mark needs to be removed in Jersey to allow customs inspection, the Agent must –
  - (a) endeavour to reseal as necessary with a customs seal of at least equivalent security features; and
  - (b) note the particulars of the action including the new seal number on the cargo documentation.
- (3) Where an inspection concerns a road vehicle, combinations of vehicles or a container within Article 3(a)(i) of the TIR Convention, the particulars of the controls undertaken, together with the new seal number or identifying mark, must be recorded on –
  - (a) the TIR Carnet voucher used in Jersey;
  - (b) the corresponding counterfoils; and
  - (c) the vouchers remaining in the TIR Carnet.

- (4) Where an inspection concerns heavy or bulky goods, the new seal number or identifying mark must be recorded on the TIR Carnet voucher used in Jersey and the corresponding counterfoils.

### **30 Miscellaneous**

- (1) Discharge of the TIR procedure also discharges a deemed transit procedure such as mentioned in paragraphs 3(2) and 16(1).
- (2) A request for information under paragraph 10(1) or 22(1) has effect as if made by the Agent under Article 6(3) of the Customs Law and to a person to whom that provision applies.

## **SCHEDULE 3**

(Article 4)

### **PROCEDURE FOR NATO FORCES**

#### **1 Place for controls and formalities for NATO goods leaving and re-entering Jersey**

Where, in the course of movement of goods from one point to another point in Jersey, goods leave and re-enter Jersey, the customs controls and formalities applicable in accordance with the Agreement in Article 4 must be carried out by the Agent at the points where the goods temporarily leave Jersey and where they re-enter Jersey.

#### **2 Jersey customs office and form 302**

- (1) The Agent may designate Jersey customs offices responsible for formalities and controls concerning the movement of goods carried out by or on behalf of NATO forces.
- (2) A designated Jersey customs office must supply the NATO forces stationed in its area with forms known as 302 which –
  - (a) are pre-authenticated with the stamp and official signature of the Agent;
  - (b) are serially numbered; and
  - (c) bear the full address of that designated customs office for the return copy of the form known as “form 302”.
- (3) In this Schedule, “NATO forces” are those of the North Atlantic Treaty Organisation eligible to use form 302 as provided for in or under the Agreement in Article 4.

#### **3 Procedural rules for the form 302**

- (1) The procedural rules applying to, and to the use of, form 302 may be stipulated by way of a directive by the Agent.
- (2) Those stipulations must provide for, in particular –
  - (a) the means by which the NATO forces must lodge the form with the Agent;
  - (b) the means by which the Agent may authenticate a form that is so lodged;
  - (c) the rules for use of the form, or a copy, in relation to HMRC customs controls and formalities about NATO forces which dispatch goods, or on whose behalf goods are dispatched;
  - (d) the rules for use of the form as an accompanying document for movements of goods by or on behalf of NATO forces.



## ENDNOTES

### Table of Legislation History

Legislation	Year and No	Commencement	Project No (where applicable)
Customs and Excise (Customs Transit Procedures) (Jersey) Order 2019	<a href="#">R&amp;O.119/2019</a>	11 p.m. on 31 December 2020 ( <a href="#">R&amp;O.189/2020</a> )	

°Projects available at [statesassembly.gov.je](https://statesassembly.gov.je)

### Table of Endnote References

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<sup>1</sup> Article 1(1) revised on 11 January 2024 by Law Revision Board item [2023/1](#)