Customs & Excise

A Division of the Guernsey Border Agency

Guernsey Electronic Manifest System (GEMS)

Export Declarations – Final, Groupage or Clearance Agents

As from 1st January 2021, when goods are exported from the Bailiwick of Guernsey an electronic export declaration must be submitted via the Guernsey Electronic Manifest System (GEMS) in the following circumstances:

1. When the goods are to be exported directly to a place outside of the UK, Jersey or Isle of Man - except goods listed in the Schedule to the Customs and Excise (Safety and Security) (Export) (Bailiwick of Guernsey) Regulations 2019.

2. Where the goods are under a Special Customs Procedure and an electronic export declaration is required to discharge the liability to customs duties; (i.e. the goods are under a temporary admission procedure whereby customs duties have been suspended whilst the goods are temporarily in Guernsey. In these circumstances the electronic export declaration is needed to prove the export and release the liability to the customs duty).

3. Any other circumstances where a customs officer requires an export declaration to be submitted under the relevant regulations of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972.

In order to be able to complete an online electronic export declaration a registered business account on GEMS is required. However, an export declaration can be made by either the exporter of the goods **OR** an appointed agent, freight courier, or freight shipper. This would be something that you should agree upon with the company that are transporting your goods prior to shipping. Importantly, and without exception, these export declarations must be submitted before the goods leave the Bailiwick, and within a time period to enable the final carrier of the goods to comply with the time limits set out in the Customs and Excise (Safety and Security) (Export) (Bailiwick of Guernsey) Regulations, 2019. It will therefore be important that you discuss these time frames with your carrier well in advance to avoid delays to the export of your goods.

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Adding Frequent Customer Information to Your Account

When an exporter completes an export declaration for Guernsey Customs and Excise, they will be required to submit the complete information of who they are dispatching the goods too; whether the goods are for a business or an individual. Using this option to save your regular customers information into GEMS in this way is not a necessity, however, for those exporters who are inputting information directly into GEMS, they will find that by using this ability will save them time inputting each declaration that they submit for these regular customers.

1. **Select the 'My Customers' option that can be found within either the 'Clearance Agent' or 'My Info' tabs.**

    ➢ These details are saved to your Business account and will be available for all users.

    ➢ Adding them through the 'Clearance Agent' tab or the 'My Info' tab does not matter, they will still be available for all users.

Adding Frequent Customer Information to Your Account

2. **Select the 'Add' option to create profiles for your customers.**

3. **Complete your customer's details. Use selection boxes, and add information as accurately and completely as possible.**

4. **Save and Close these details once you have completed this section, and add other contact details if necessary. When you select this company from your list, when you are creating an export declaration, the information will automatically be taken from this section.**

Creating an Export Declaration

If as a freight agent you are declaring goods on behalf of a customer you should always be using GEMS through the 'Clearance Agent' tab. Only if you are declaring goods that are from or to your company should you be declaring goods via the 'Import Declarations' or 'Export Declarations' tabs.

1. **If you are not already, open http://gems.gov.gg/ as normal and sign in to your account using your personal user login and password.**

Creating an Export Declaration

2. For registered business users who are acting as a Customs clearance agent, and who must have the 'Approved Clearance Agent' status on GEMS, you should use the 'Create Export Declaration' tab within their 'Clearance Agent' option.

3. Consequently, if this process is followed, the declarations will be marked as being made 'As Clearance Agent' as seen below.

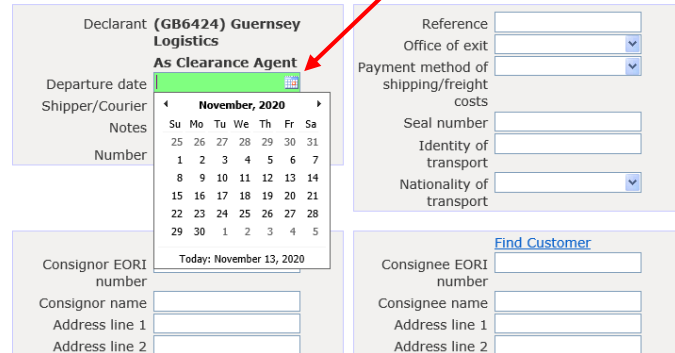# Creating an Export Declaration

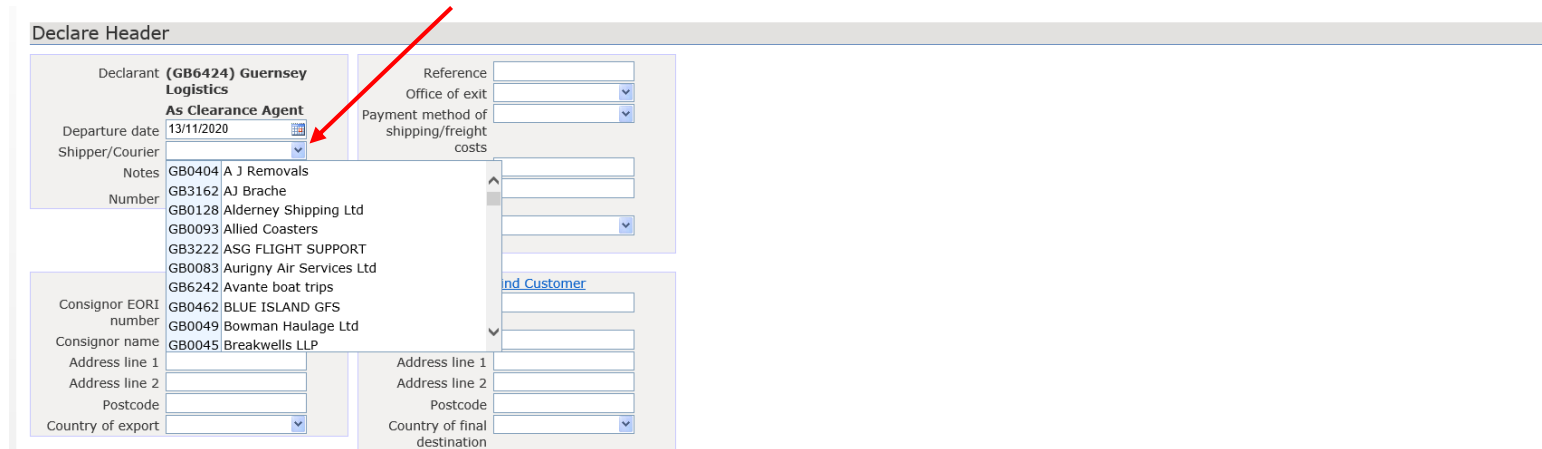4. Use the calendar icon to select the appropriate date for the exportation of the goods.

5. Select the blue arrow to open a drop down list of approved shipping agents, then select who your shipping agent will be for this specific consignment.

Creating an Export Declaration

6. **The Office of Exit, as you are exporting goods, is Guernsey Customs and Excise (GB000461).**

   ➢ You are able to scrawl down to select Guernsey Customs and Excise.

   ➢ You can also type Guernsey or the Guernsey specific GB number into the box to jump to the Guernsey Customs and Excise option.

7. **Select the relevant payment method for your shipment. The letters assigned to each can be used as a shortcut.**

Creating an Export Declaration

8. **Use the drop down function to select the relevant nationality of the vehicle or the company that are shipping the goods in the listed 'Nationality of Transport' section. GG is the shortcut for the abbreviation for Guernsey, however, this maybe a different country depending on your clients.**

Creating an Export Declaration

9. **Manually add in your customer's information into the provided boxes, or, if you have set up your customers details to your GEMS account, you can use the 'Find Customer' option.**

   ➢ If you are completing export declarations for yourself, your business information is automatically completed from your company details.

   ➢ If you are completing export declarations on behalf of someone else as a GEMS Approved Clearance Agent, the consignor details will be blank.

Creating an Export Declaration

10. Once you have completed adding all of your customer's information select 'Declare Item' to move onto declaring the specific goods.

Consignor EORI number	
Consignor name	Guernsey Logistics
Address line 1	Logistics lane
Address line 2	
Postcode	GY1 1WE
Country of export	[GG] Guernsey

Find Customer

Consignee EORI number	EORI123456
Consignee name	Your Customer
Address line 1	Their Address
Address line 2	Address
Postcode	Post Code
Country of final destination	[FR] France

No countries of routing

Add country of routing

Declare item

Save   Close

11. Complete the number of packages within the new 'Declare Item' headed section.

Edit Header

Declare Item

Item No.	**1**	Goods description		
Packages		Commodity code		
Package type		Value		
Gross mass		Currency	[GBP] Pound Sterling	
Net mass			View Measures	
UNDG code		Export duty	**(none)**	

Previous documents	
Additional information	

You may use the online UK Trade Tariff on gov.uk to help you classify the goods.

Declare more items

Save   Cancel   Save & Submit
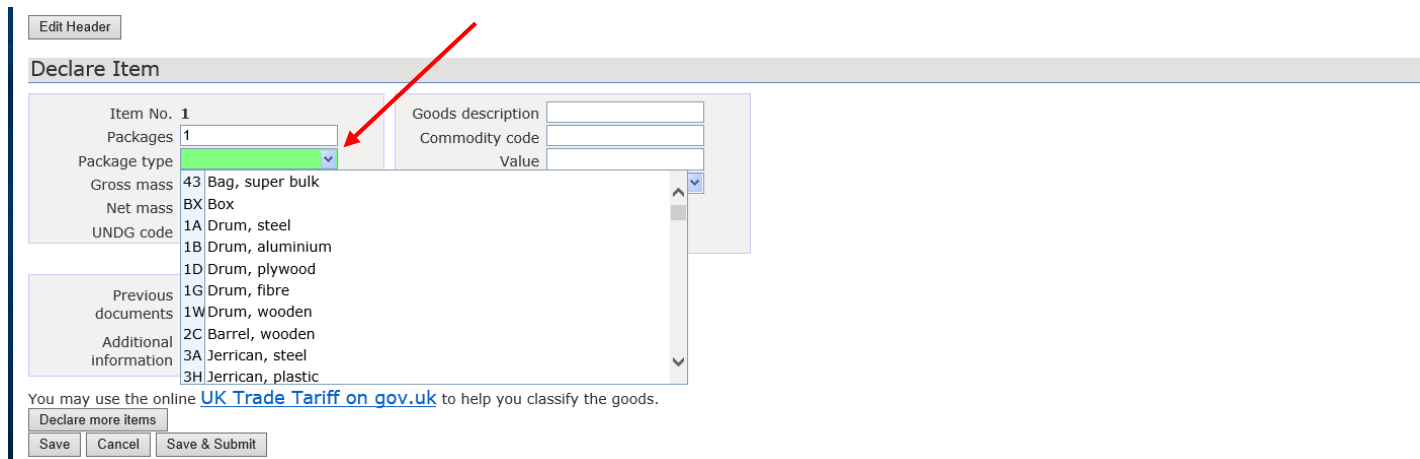
Creating an Export Declaration

12. Use the blue arrow to access the list of package descriptions and select the most accurate description.

> ➢ You can scrawl down the list or the shortcut codes can also be used.
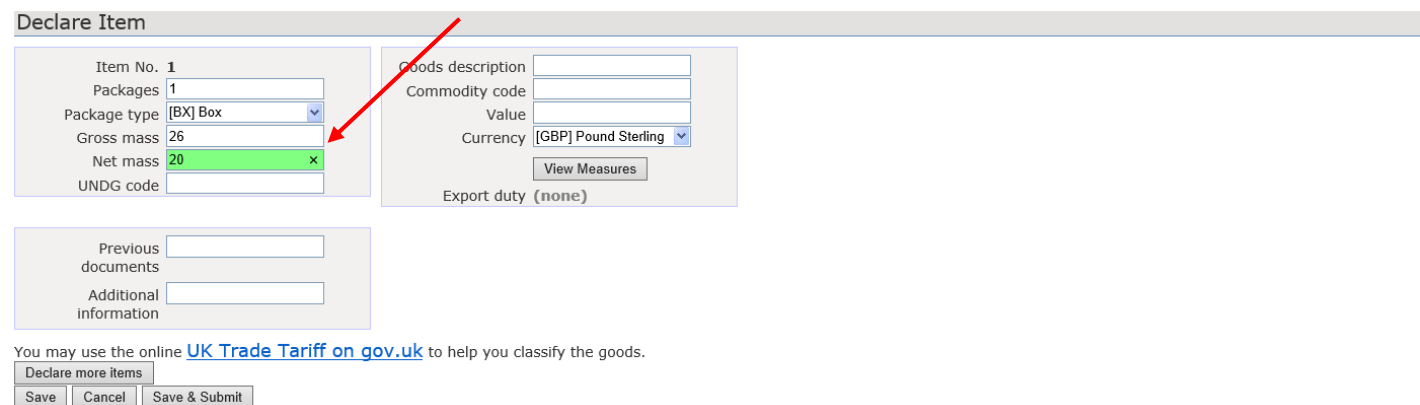
13. Both 'Gross Mass' and 'Net Mass' weights are required to be added into their relevant boxes
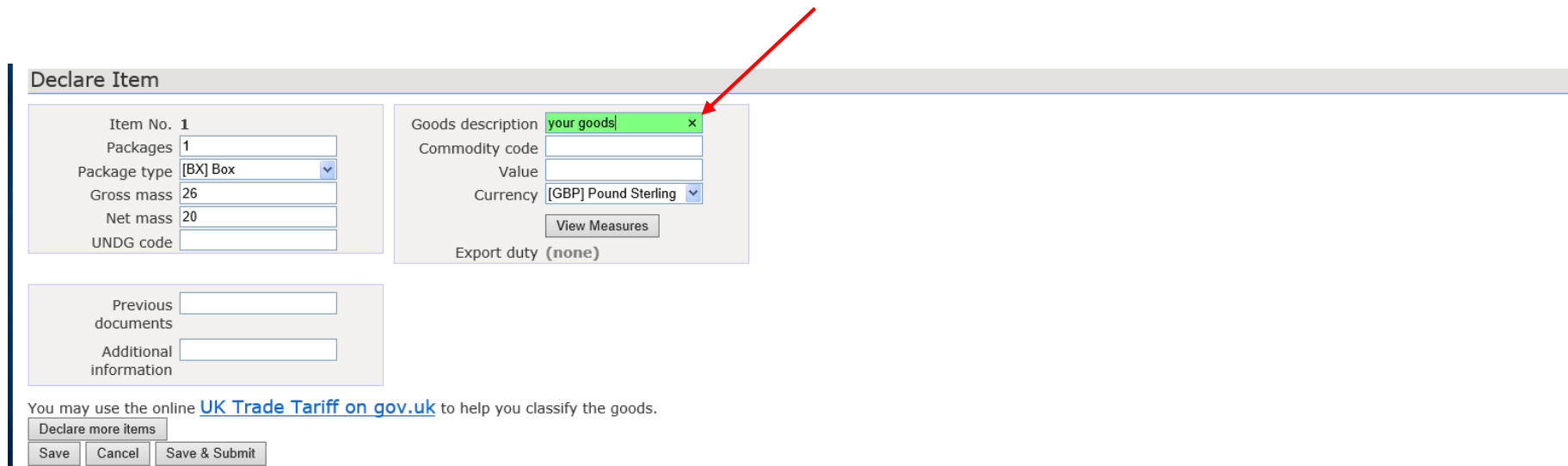
Creating an Export Declaration

14. Declare an accurate and detailed description of your goods into the 'Goods Description' box.

➢ Examples of suitable descriptions are; electric bicycle, aquarium filters, men's cotton t-shirt, wireless headphones.

Declare Item

Item No. 1	Goods description your goods ✕
Packages 1	Commodity code
Package type [BX] Box	Value
Gross mass 26	Currency [GBP] Pound Sterling
Net mass 20	View Measures
UNDG code	Export duty (none)

Previous documents

Additional information

You may use the online **UK Trade Tariff on gov.uk** to help you classify the goods.

Declare more items

Save   Cancel   Save & Submit

Creating an Export Declaration

15. **Insert the specific <u>UK TRADE TARIFF</u> commodity code at <u>https://www.check-future-uk-trade-tariffs.service.gov.uk/tariff</u>, the link to this can also be found at the bottom of the GEMS declaration screen. A 'Commodity Code' is a specific number for a unique commodity. These types of number are very specific and a minor change to the type of item may result in a different code.**

   ➢ **NOTE:** The current EU Trade Tariff will become obsolete for the UK, Isle of Man, Jersey, and Guernsey from 1st January 2021.

   ➢ You will need a commodity code for each different product that you export when you are making an export declaration.

   ➢ Commodity codes change depending on the goods; eg. A men's suit made of wool would come under code 6203110000 whereas if it was made of synthetic fibres it would be 6203120000. An electric bicycle would classify as 8711601000 whereas a no motorised bicycle is (depending on origin or preference documents) 8712003090.

16. **Once open, you can search the UK Trade Tariff by typing a description of the goods that you wish to classify in the search box, or you can search the old EU Trade Tariff in more detail by selecting the 'trade tariff tool' function. The commodity code that must be entered is displayed on the left hand side. The number must be 10 digits long, therefore, if it only reads 8 long '00' should be added at the end.**

Search for your goods

You can search using:

- A commodity code
- The product description
- A combination of these

In most cases, rates in the UKGT have been set at the 8 digit commodity code level. If you have a 10 digit commodity code, use the first 8 digits to search for your product.

This tool illustrates the UKGT's applied rates only. It does not cover other import duties or measures, including anti-dumping, countervailing or safeguards duties, or any other form of restrictions on imports.

[   ] 🔍   Show [25 ▾] commodities

If you need help finding your commodity code you can use the trade tariff tool.

Commodity	Description	Common External Tariff	UK Global Tariff	Change
0101 21 00	Pure-bred breeding horses	0.0%	0.0%	No change
0101 29 10	Horses for slaughter	0.0%	0.0%	No change
0101 29 90	Live horses (excl. for slaughter, pure-bred for breeding)	11.5%	10.0%	Simplified

➢ If you are in doubt if you have selected the correct commodity code, the UK tariff classification can be contacted at classification.enquiries@hmrc.gov.uk

Creating an Export Declaration

17. The value section relates to the specific value of that commodity, and can be declared in which ever currency the invoice is stated.

➢ If your invoice states that the items cost was £260 you can simply add in the 260 to the value and leave the currency as GBP.

➢ If your invoice states that the items cost was 395 Euro, 395 can be added to the value and the currency changed to EUR.

➢ GEMS will automatically calculate the exchange rate according to the date of departure of the goods, and according to the listed monthly exchange rates on https://www.gov.uk/government/publications/hmrc-exchange-rates-for-2020-monthly

Declare Item

Item No. **1**	
Packages	1
Package type	[BX] Box
Gross mass	26
Net mass	20
UNDG code	

Goods description	your goods
Commodity code	2106102090
Value	260 ✕
Currency	[GBP] Pound Sterling

View Measures

Export duty **£0.00**

Previous documents	
Additional information	

You may use the online **UK Trade Tariff on gov.uk** to help you classify the goods.

Declare more items

Save | Cancel | Save & Submit

Creating an Export Declaration

18. **After inputting all of the previous information, selecting the 'View Measures' button – which is situated underneath the Currency section – will allow you to view any Measures that may be required for that commodity.**

   ➢ In this first circumstance below there are no additional Measures that are required for this consignment and you should proceed with your declaration.

Creating an Export Declaration

➢ In this second example below, there are export control measure in place for the consignment. Where measures are displayed it is important to ensure that you have the necessary export authorisations/licences in place to export your goods otherwise your goods are likely to be delayed when presented to Guernsey Customs and Excise for export. When an export measure is displayed you should make contact with Guernsey Customs and Excise - customandexcise@gba.gov.gg or on 01481 741450 - before proceeding with your declaration if you do not have the relevant export authorisations/licences in place.

Creating an Export Declaration

19. **After completing your initial export commodity you should select 'Declare More' Items if you have other specific commodities that are also being dispatched with this shipment, or select 'Save and Submit' if you have declared all of your items.**

20. **Once you have declared each individual commodity within your consignment select 'Save and Submit' to finish your declaration. Once you have done this you will be required to input your personal and unique password, and select 'Confirm' to complete the declaration.**

   ➢ **NOTE:** Your unique log in and individual password should be kept to yourself and <u>not</u> shared with other people. Your log in and password are your legally binding electronic signature. Making a false or improper declaration to Guernsey Customs and Excise is an offence under The Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 (as amended).

Creating an Export Declaration

21. If you are required to provide additional documents or evidence for your export consignment, these can be uploaded to the specific declaration via the 'Upload Document' section within the Options box. Select the 'Add Document' logo to choose your electronic document.

22. Use the blue box to search your computer or network for the saved document and then title the document. Once these steps have been completed you can add another or select 'Save to finish.'

- ➢ Documents can be deleted by selecting the 'Delete' box and then choosing 'Save.'

Creating an Export Declaration

23. Once you have completed your export declaration/s, you should check your consignments list on your home page to make sure that you are not required to provide any further information to Guernsey Customs and Excise for a specific consignment.

➢ The image below presents two clear categories of consignment:

➢ The first section is where you are required to provide further information to Guernsey Customs and Excise, this can be seen in the Documents Flagged for Shipper section and the comment from a Customs officer.

➢ The second section, titled Items Requiring Officer Intervention, we can see below that the declarations are labelled as 'Officer Intervention Required.' These declarations are waiting for an officer to review the declaration, and either authorise the export or request additional information. Consequently, if an officer did request further information, it would appear like the previous item in the 'Documents Flagged for Shipper' section.

Documents Flagged for Shipper

Document Type	Document Number	Related Documents		Comment
Export Declaration	GG20201013-2	Export Declared Item 00347 Export Declared Item 00348		please provide further details on export items
Export Declaration	GG20200110-2M	Manifest 20200110-S01-GB6422-PORTS-06M Export Declared Item 00241M	Submitted items(s) 00241M	

[Export to Excel]

Items Requiring Officer Intervention

Document Type	Document Number	Status	Related Documents	Notes	Customs Duty
Declaration	20190704-2	Accepted - Officer Intervention Required - Under Customs Review	(none)	(none)	£303.20
Export Declared Item	00036	Pending resolve - Officer Intervention Required	Export Declaration GG20200108-5	(none)	(none)
Export Declared Item	00322	Pending resolve - Officer Intervention Required	Export Declaration GG20201009-10	(none)	(none)

Creating an Export Declaration

24. When you are declaring goods on behalf of someone else as a GEMS 'Approved Clearance Agent' items that are detained will appear in your detain list and not on your home page.

➢ Selecting 'Search Export Declarations' within the 'Clearance Agent' tab will allow you to search for any detained goods.
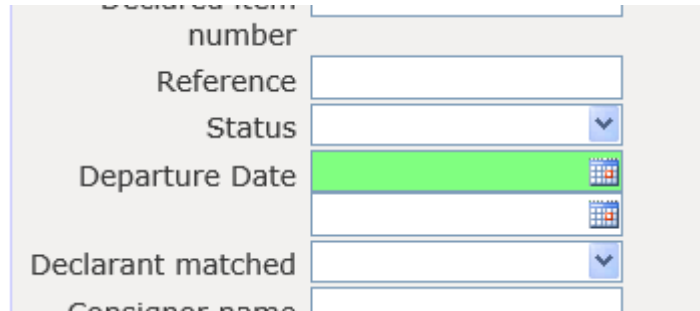

25. Selecting the 'Detained' option in the 'Detained' selection option will allow you to see any export declarations that are detained.

Creating an Export Declaration

26. Using the calendar to search for a selected day is another way of showing lists of consignments.

➢ You can select a date range by using both menu's, or use only the first one only to search from that date to the present day.

27. However you choose to search, a list of items will be presented to you and their status shown in the 'Detained' column, as shown below.

➢ If you select one day and you have only declared one item, that declaration will open automatically.

Welcome, New Agent - account number **GB6422**

Search Export Declaration Result

Sort By Number

Group Actions	Declaration number	Departure date	Manifest	Country of destination	Detained	Consignor	Consignee	Shipper/Courier
Actions ☐	GG20200107-1	07/01/2020	20201020-S01-GB6422-JSY-22	USA	Detained	Test Approved Importer	Ted	(GB6422) Guernsey Shipping
Actions ☐	GG20200107-3	07/01/2020	20201020-S01-GB6422-JSY-22	Iceland	Detained	Shipping and Groupage Company	Jamie	(GB6422) Guernsey Shipping
Actions ☐	GG20200108-3M	08/01/2020	20200108-S01-GB6422-PORTS-03	USA	Detained	A	B	(GB6422) Guernsey Shipping
Actions ☐	GG20200108-6M	08/01/2020	20200108-S01-GB6422-PORTS-04	USA	Detained	A	A	(GB6422) Guernsey Shipping
Actions ☐	GG20200108-7M	08/01/2020	20200108-S01-GB6422-PORTS-04	North Korea	Detained	A	B	(GB6422) Guernsey Shipping

Creating an Export Declaration

28. Items can be flagged for either party; by a Customs officer for you the exporter, or by you the exporter for a Customs officer.

➢ Selecting the 'Add Comment' will allow you to add a comment to the consignment, declaration, or manifest respectively.

➢ Having opened this section, you will also be able to flag the consignment for officer intervention, or clear any flags for yourself.

➢ Once you have acted on any requests, eg. Uploading an invoice or additional documents, you should flag this consignment for officer intervention and remove the relevant (or both) flag for trader or shipper.

➢ If you do not flag the consignment for Guernsey Customs and Excise they will not receive any notifications that anything has changed on the consignment. Only by flagging the shipment will it appear on the Guernsey Customs and Excise side of GEMS that officer's monitor.

➢ If you do not remove the flag for shipper or trader, these will not be removed from your home screen which will then fill up quickly. This will make it difficult for you to see when officers are flagging new items for your attention.

Uploading a CSV File to Create an Export Declaration

If you are a company who are exporting large consignments with multiple commodities on a single declaration, you may find it easier to upload your export declarations via an Excel CSV saved document. If, however, you are only declaring one or two commodities per declaration, or are not confident in the use of Excel, this is not a requirement, only an additional tool to make the export declaration process more user friendly.

1. **If you are not already, open http://gems.gov.gg/ as normal and sign in to your account using your personal user login and password.**
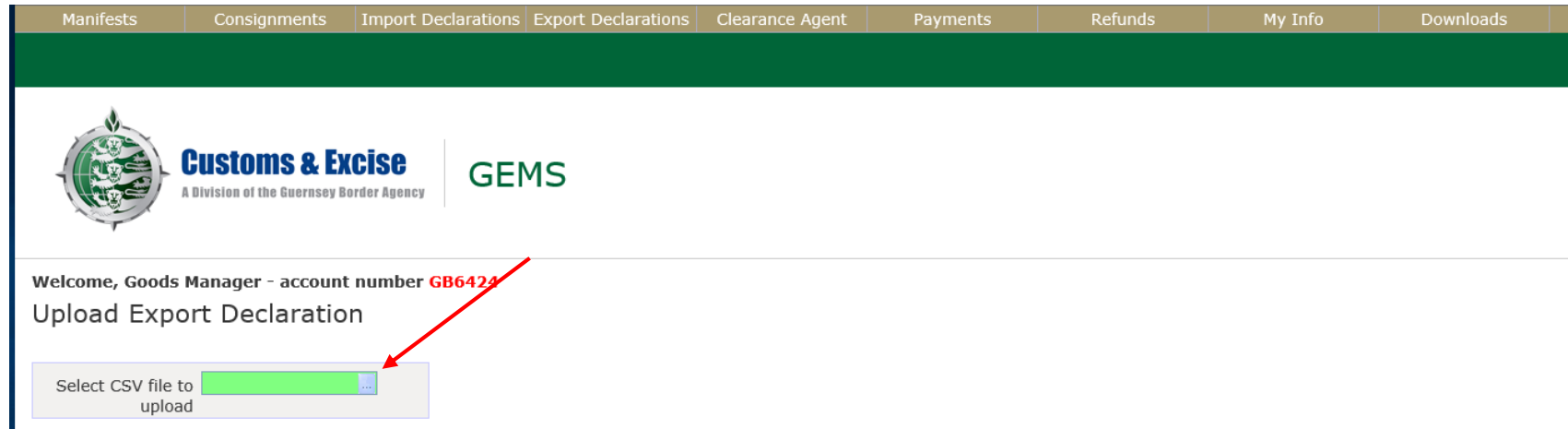
Uploading a CSV File to Create an Export Declaration

2. Select 'Upload Export Declaration' from within the 'Clearance Agent' tab in the gold bar.

3. Use the blue box to open the browse functions.

Uploading a CSV File to Create an Export Declaration

4. **Search your computer or drives to find your Excel CSV file by selecting Browse.**
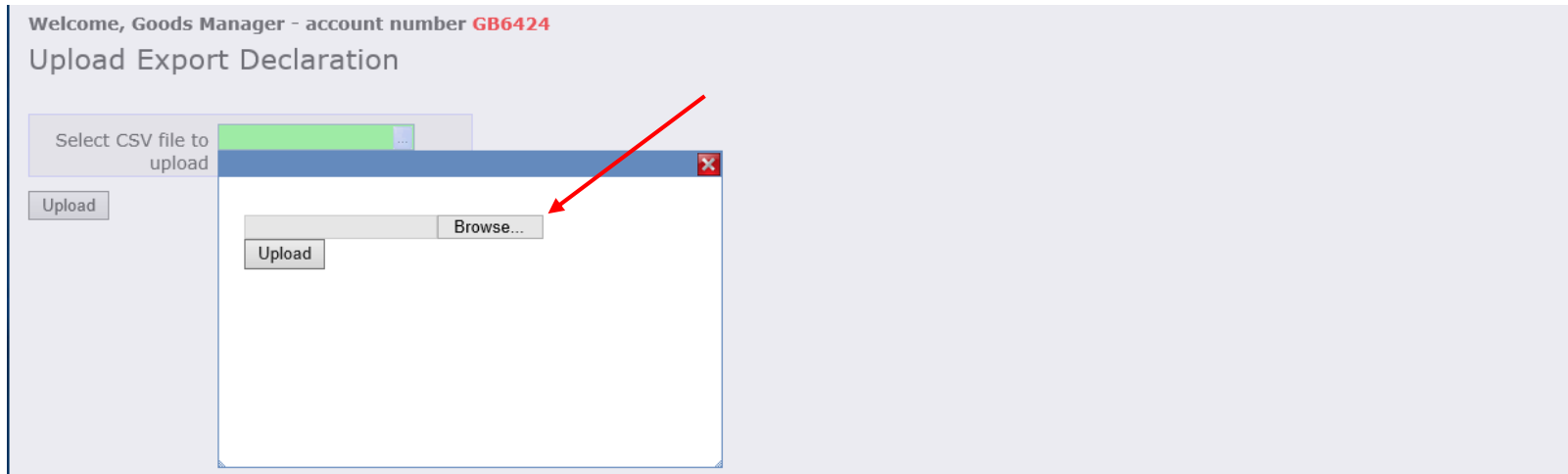
5. **Once you have found and selected the correct file, choose 'Upload' to complete the uploading process.**

Uploading a CSV File to Create an Export Declaration

6. **Once the file has been uploaded the consignment will open in draft status. Selecting 'Submit' in the options box will allow you to see any measures that are required on the goods.**

Declared Header

Number	**GG20201009-13**	Total items	**8**
Declarant	**(GB6424) Guernsey Logistics**	Total packages	**148**
		Reference	**(none)**
Departure date	**09/10/2020**	Country of export	**Guernsey**
Manifest	**(none)**	Country of destination	**South Korea**
Detained	**Detained**	Total value	**£28 920.00**
Shipper/Courier	**(GB6422) Guernsey Shipping**	Total gross mass	**2 120**
Export CLC	**(none)**	Total net mass	**1 491**
Notes	**(none)**	Total duty	**£0.00**

Consignor	**Generic goods Goods lane St Peter Port GY1 2DH**	Office of exit **GB000461**
Consignee	**Consignee Location AA11AA**	Payment method of shipping/freight costs **payment in cash**
		Seal number **(none)**
		Nationality of transport **United Kingdom (UK)**
		Country of routing **(none)**

Options
Edit
Submit
Cancel
Change Carrier
Add another export declaration as carrier
Add Comment
Print Export Declaration
Uploaded Documents

Operations

Ver	Date	User	Action	Public Comment
1	09/10/2020 16:23	*Goods Manager*	Created	

[Export to Excel]

Declared Items

Item No.	Status	Declared item number	Goods description Commodity code UNDG code	Packages	Gross mass Net mass	Price Export duty
1	Draft	00339	Carpet floor tiles 5704900090 View tariff measures (none)	30, Box	240 195	£1 995.00 (none)

Uploading a CSV File to Create an Export Declaration

7. **Once you have selecting 'Submit', any measures that are required will be highlighted in red.**

   ➢ You can select each declared commodity by selecting the blue numbers that are located underneath the 'Declared Items' header.

   ➢ Or selecting the 'Save & Submit' button will also highlight any other declared items that also require additional measures to be completed.

   ➢ Once you have completed all required measures, and you select 'Save and Submit', the option to enter your password will appear.

   ➢ **NOTE:** Your unique log in and individual password should be kept to yourself and <u>not</u> shared with other people. Your log in and password are your legally binding electronic signature. Making a false or improper declaration to Guernsey Customs and Excise is an offence under The Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 (as amended).

Uploading a CSV File to Create an Export Declaration

8. If you are required to provide additional documents or evidence for your export consignment, these can be uploaded to the specific declaration via the 'Upload Document' section within the 'Options' box. Select the 'Add Document' logo to choose your electronic document.
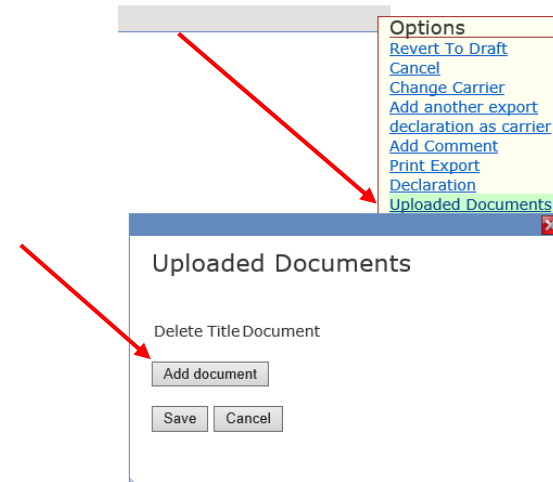
9. Use the blue box to search your computer or network for the saved document and then title the document. Once these steps have been completed you can add another or select 'Save' to finish.

   ➤ Documents can be deleted by selecting the 'Delete' box and then choosing Save.
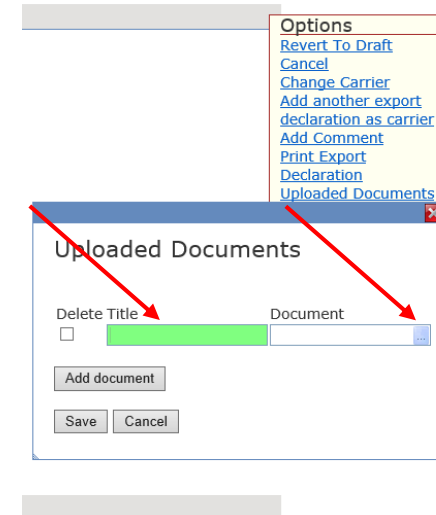
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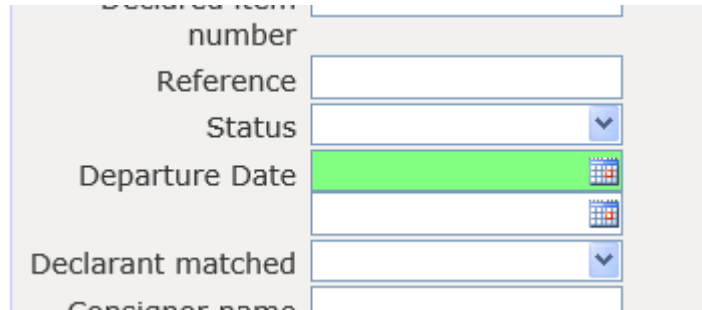
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13. However you choose to search, a list of items will be presented to you and their status shown in the 'Detained' column, as shown below.

> ➢ If you select one day and you have only declared one item, that declaration will open automatically.

Welcome, New Agent - account number **GB6422**

Search Export Declaration Result

Sort By [Number]

Group Actions	Declaration number	Departure date	Manifest	Country of destination	Detained	Consignor	Consignee	Shipper/Courier
Actions ☐	GG20200107-1	07/01/2020	20201020-S01-GB6422-JSY-22	USA	Detained	Test Approved Importer	Ted	(GB6422) Guernsey Shipping
Actions ☐	GG20200107-3	07/01/2020	20201020-S01-GB6422-JSY-22	Iceland	Detained	Shipping and Groupage Company	Jamie	(GB6422) Guernsey Shipping
Actions ☐	GG20200108-3M	08/01/2020	20200108-S01-GB6422-PORTS-03	USA	Detained	A	B	(GB6422) Guernsey Shipping
Actions ☐	GG20200108-6M	08/01/2020	20200108-S01-GB6422-PORTS-04	USA	Detained	A	A	(GB6422) Guernsey Shipping
Actions ☐	GG20200108-7M	08/01/2020	20200108-S01-GB6422-PORTS-04	North Korea	Detained	A	B	(GB6422) Guernsey Shipping

Uploading a CSV File to Create an Export Declaration

14. Items can be flagged for either party; by a Customs officer for you the trader, or by you the trader for a Customs officer.

- ➢ Selecting the 'Add Comment' function will allow you to add a comment to the consignment, declaration, or manifest respectively.

- ➢ Having opened this section, you will also be able to flag the consignment for officer intervention, or clear any flags for yourself.

- ➢ Once you have acted on any requests, eg. Uploading an invoice or additional documents, you should flag this consignment for officer intervention and remove the relevant (or both) flag for trader or shipper.

- ➢ If you do not flag the consignment for Guernsey Customs and Excise they will not receive any notifications that anything has changed on the consignment. Only by flagging the shipment will it appear on the Guernsey Customs and Excise side of GEMS that officer's monitor.

- ➢ If you do not remove the flag for shipper or trader, these will not be removed from your home screen which will then fill up quickly. This will make it difficult for you to see when officers are flagging new items for your attention.

Attaching an Export Declaration to a Groupage or Final Manifest

This process is only required for companies who are 'Approved Groupage Operators' and declare groupage manifests, or companies who are an 'Approved Shipping Line / Airline' operator and submit a final manifests for a vessel or aircraft.

1. **The declared 'Line Option' in the groupage or final manifest must be changed to the 'Declaration' option.**

   ➢ Only by selecting this option will you be able to view or attached a declaration.

2. **Select the blue selection choice box to select the relevant export declaration.**

Attaching an Export Declaration to a Groupage or Final Manifest

3. **Type the export declaration number in the search box to find the declaration. Then select the declaration hyperlink to attach it to the groupage or final manifest.**

4. **Save the line and then repeat the process on another new line, by selecting the addition symbol, if required.**

Attaching an Export Declaration to a Groupage or Final Manifest

5. **Once you have finished your manifest select 'Save and Submit' to finish your declaration. Once you have done this you will be required to input your personal and unique password, and select 'Confirm' to complete the declaration.**

   ➢ **NOTE:** Your unique log in and individual password should be kept to yourself and <u>not</u> shared with other people. Your log in and password are your legally binding electronic signature. Making a false or improper declaration to Guernsey Customs and Excise is an offence under The Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 (as amended).

									Commodity Codes	
✕ 🖻 1 041120201	(none) (none)	Declaration GG20200921-1	(none) (none)	Bond Operator Test White Rock GY1 2LL GG	(none) (none) (none)	Malo Wine St Malo road St Malo ML2 2NN FR	15 1	250 250	£1 500.00 wine 2204219821	(none)
✛	(none) (none)	(none) (none)	(none) (none)	(none) (none) (none)	(none) (none) (none)	(none) (none) (none)	(none) (none)	(none) (none)	(none) (none) (none)	(none)

Save   Save & Close   Save & Submit

By submitting this declaration, I, Goods Manager, declare that the details entered here are accurate to the best of my knowledge. I understand that it is an offence, under section 75 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, as amended, to knowingly or recklessly make an untrue declaration.
Please verify using your password ●●●●●●●●●●●●●●●● ❓

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For specific enquiries of further assistance with Customs and Excise matters, please contact customsandexcise@gba.gov.gg or telephone 01481 741450

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Confidential Drugline

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