



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.

Manifests Consignments Import Declarations Export Declarations Clearance Agent Payments Refunds My Info Downloads

Statement Of Account Add Consignment to This Account Search Consignments Create Consignment Declaration Create Voluntary Declaration Upload Declaration Search Declarations Search Refunds Search Drawbacks Search Invoices Search Credits Search Debts Create Export Declaration Upload Export Declaration Search Export Declarations Search Declared Items Add Export Duty Notification to This Account My Customers Clearance Agent Instructions

Customs & Excise
A Division of the Guernsey Border Agency

GEMS

Welcome, Goods Manager - account number **GB6424**

Statement of Account

From here you can use the tabs above to look at your consignment history, make details or apply for approved status.

The Statement of Account shown here lists all of your current consignments. If a CLC does not appear in this list please use the **Add Consignment to This Account** field below to add it to your Statement of Account.

If you have received goods which do not appear in the list below, and you have not declared.

If you are to claim a relief please declare just one consignment at a time.

Add Consignment to This Account

Please enter CLC number

Options
[Apply for Approved Status](#)

Adding Frequent Customer Information to Your Account

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

Manifests Consignments Import Declarations Export Declarations Clearance Agent Payments Refunds My Info Downloads Contact Us Log out

Customs & Excise
A Division of the Guernsey Border Agency

GEMS

Welcome, Goods Manager - account number **GB6424**

Search Customer

Type Details
Category

Show Records 100

Search

Options
Add

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

Manifests Consignments Import Declarations Export Declarations Clearance Agent Payments Refunds My Info Downloads Contact Us

Customs & Excise
A Division of the Guernsey Border Agency

GEMS

Welcome, Goods Manager - account number **GB6424**

Create Customer

EORI number
Name
Address line 1
Address line 2
Post code
Country
Category

Save Save & Close Close

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.

Contact Us Login Register



Customs & Excise
A Division of the Guernsey Border Agency

GEMS

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.

The screenshot shows the GEMS system interface. At the top, there is a navigation bar with tabs: Manifests, Consignments, Import Declarations, Export Declarations, Clearance Agent, Payments, Refunds, My Info, and Downloads. The 'Clearance Agent' tab is selected, and a dropdown menu is open, showing options: Statement Of Account, Add Consignment to This Account, Search Consignments, Create Consignment Declaration, Create Voluntary Declaration, Upload Declaration, Search Declarations, Search Refunds, Search Drawbacks, Search Invoices, Search Credits, Search Debts, Create Export Declaration (highlighted with a red arrow), Upload Export Declaration, Search Export Declarations, Search Declared Items, Add Export Duty Notification to This Account, My Customers, and Clearance Agent Instructions. Below the navigation bar, the 'Customs & Excise' logo is visible, along with the text 'A Division of the Guernsey Border Agency' and 'GEMS'. The main content area displays a welcome message for a new agent with account number GB6422, followed by a 'Statement of Account' section. A red arrow points to the 'Add Consignment to This Account' button in the main content area.

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

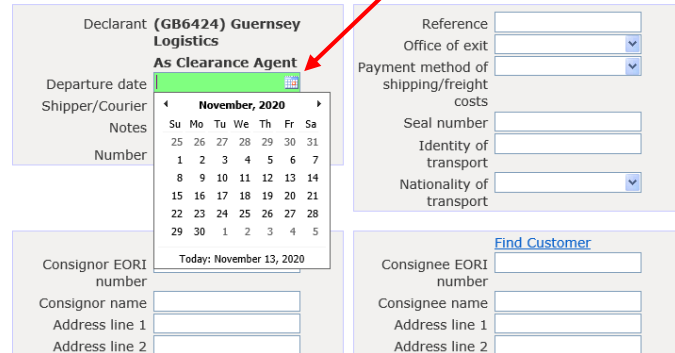
The screenshot shows the 'Declare Header' form. The 'Declarant' field is set to '(GB6422) Guernsey Shipping' and the 'Status' is 'As Clearance Agent' (highlighted with a red arrow). The 'Departure date' is set to a date in a green box. The 'Shipper/Courier' is set to a dropdown menu. The 'Notes' field is empty. The 'Number' field is set to '(none)'. The 'Reference' field is empty. The 'Office of exit' is set to a dropdown menu. The 'Payment method of shipping/freight costs' is set to a dropdown menu. The 'Seal number' field is empty. The 'Identity of transport' field is empty.

Creating an Export Declaration

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

Create Export Declaration

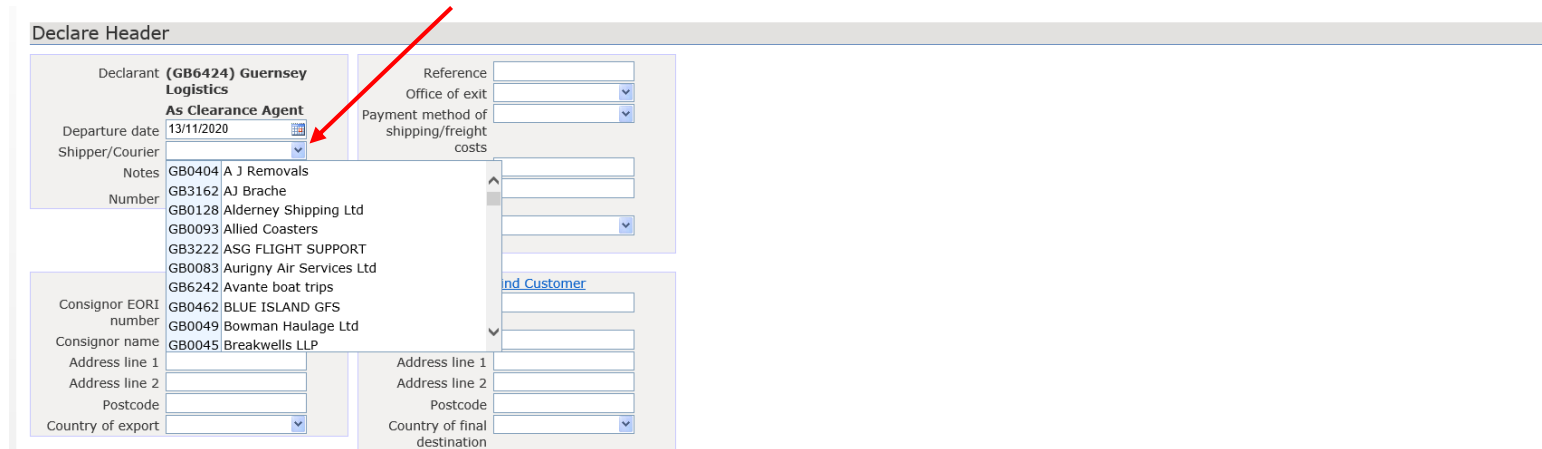
Declare Header



The screenshot shows the 'Declare Header' form. A red arrow points to a small calendar icon next to the 'Departure date' field. The form includes the following fields:

- Declarant: (GB6424) Guernsey Logistics As Clearance Agent
- Reference: [Text Field]
- Office of exit: [Dropdown]
- Payment method of shipping/freight costs: [Dropdown]
- Seal number: [Text Field]
- Identity of transport: [Text Field]
- Nationality of transport: [Dropdown]
- Departure date: [Text Field] (with calendar icon)
- Shipper/Courier: [Text Field]
- Notes: [Text Field]
- Number: [Text Field]
- Consignor EORI number: [Text Field]
- Consignor name: [Text Field]
- Address line 1: [Text Field]
- Address line 2: [Text Field]
- Consignee EORI number: [Text Field]
- Consignee name: [Text Field]
- Address line 1: [Text Field]
- Address line 2: [Text Field]

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.



The screenshot shows the 'Declare Header' form. A red arrow points to a small blue arrow icon next to the 'Shipper/Courier' field. The form includes the following fields:

- Declarant: (GB6424) Guernsey Logistics As Clearance Agent
- Reference: [Text Field]
- Office of exit: [Dropdown]
- Payment method of shipping/freight costs: [Dropdown]
- Seal number: [Text Field]
- Identity of transport: [Text Field]
- Nationality of transport: [Dropdown]
- Departure date: 13/11/2020
- Shipper/Courier: [Text Field] (with blue arrow icon)
- Notes: GB0404 A J Removals
- Number: GB3162 AJ Brache
- Consignor EORI number: GB0128 Alderney Shipping Ltd
- Consignor name: GB0093 Allied Coasters
- Address line 1: GB3222 ASG FLIGHT SUPPORT
- Address line 2: GB0083 Aurigny Air Services Ltd
- Postcode: GB6242 Avante boat trips
- Country of export: GB0462 BLUE ISLAND GFS
- Country of final destination: GB0049 Bowman Haulage Ltd
- Country of final destination: GB0045 Breakwells LLP

Creating an Export Declaration

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

- You are able to scroll 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.

Declare Header

Declarant (GB6424) Guernsey Logistics As Clearance Agent Departure date 13/11/2020 Shipper/Courier B0089] Condor Ferries Notes Number (none)	Reference Office of exit gu Payment method of shipping/freight costs GB000461 Guernsey Customs and Excise GB005200 Fishguard GSY Guernsey Seal number Identity of transport Nationality of transport
Consignor EORI number Find Customer	Consignee EORI number Find Customer

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

Create Export Declaration

Declare Header

Declarant (GB6424) Guernsey Logistics As Clearance Agent Departure date 13/11/2020 Shipper/Courier B0089] Condor Ferries Notes Number (none)	Reference Office of exit y Customs and Excise Payment method of shipping/freight costs A payment in cash B payment by credit card C payment by cheque D other (eg direct debit to cash account) H electronic credit transfer Y account holder with carrier Z not pre-paid Seal number Identity of transport Nationality of transport
Consignor EORI number Find Customer	Consignee EORI number Find Customer

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.

The screenshot shows a web form for creating an export declaration. It is divided into several sections:

- Notes:** A text input field and a label "Number (none)".
- Costs:** A section with a label "costs" and input fields for "Seal number" and "Identity of transport".
- Consignor:** A section with input fields for "Consignor EORI number", "Consignor name" (filled with "Guernsey Logistics"), "Address line 1" (filled with "Logistics lane"), "Address line 2", "Postcode" (filled with "GY1 1WE"), and "Country of export" (a dropdown menu filled with "[GG] Guernsey").
- Consignee:** A section with input fields for "Consignee EORI number", "Consignee name", "Address line 1", "Address line 2", "Postcode", and "Country of final destination".

The "Nationality of transport" dropdown menu is open, showing a list of countries and regions. A red arrow points to the dropdown arrow. The list includes:

- AA AA (user-assigned)
- AD Andorra
- AE UAE
- AF Afghanistan
- AG Antigua and Barbuda
- AI Anguilla
- AK Sark
- AL Albania
- AM Armenia
- AN Netherlands Antilles

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.

The screenshot shows the GEMS Export Declaration form. At the top, the 'Number' field is filled with 'GG20201113-1'. Below this, there are two main sections for customer information. The left section is for the 'Consignor' and the right section is for the 'Consignee'. Both sections have a 'Find Customer' link at the top. Red arrows point from the 'Find Customer' links to the respective customer information boxes. The 'Consignor' box contains fields for EORI number, name, address lines, postcode, and country of export (set to '[GG] Guernsey'). The 'Consignee' box contains fields for EORI number, name, address lines, postcode, and country of final destination (set to a green box). Below these sections, there is a box labeled 'No countries of routing' with a link to 'Add country of routing'. At the bottom, there are buttons for 'Declare item', 'Save', and 'Close'.

Number **GG20201113-1**

Identity of transport
Nationality of transport [GG] Guernsey

[Find Customer](#)

Consignor EORI number
Consignor name **Guernsey Customer**
Address line 1 **Their Address**
Address line 2 **Address**
Postcode **Post Code**
Country of export [GG] Guernsey

[Find Customer](#)

Consignee EORI number
Consignee name **Export Customer**
Address line 1 **Their Address**
Address line 2 **Address**
Postcode **Post Code**
Country of final destination

No countries of routing
[Add country of routing](#)

Declare item
Save Close

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
Address line 1
Address line 2
Postcode
Country of export

[Find Customer](#)
Consignee EORI number
Consignee name
Address line 1
Address line 2
Postcode
Country of final destination

No countries of routing
[Add country of routing](#)

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

Declare Item

Item No. **1**
Packages
Package type
Gross mass
Net mass
UNDG code

Goods description
Commodity code
Value
Currency

Export duty (none)

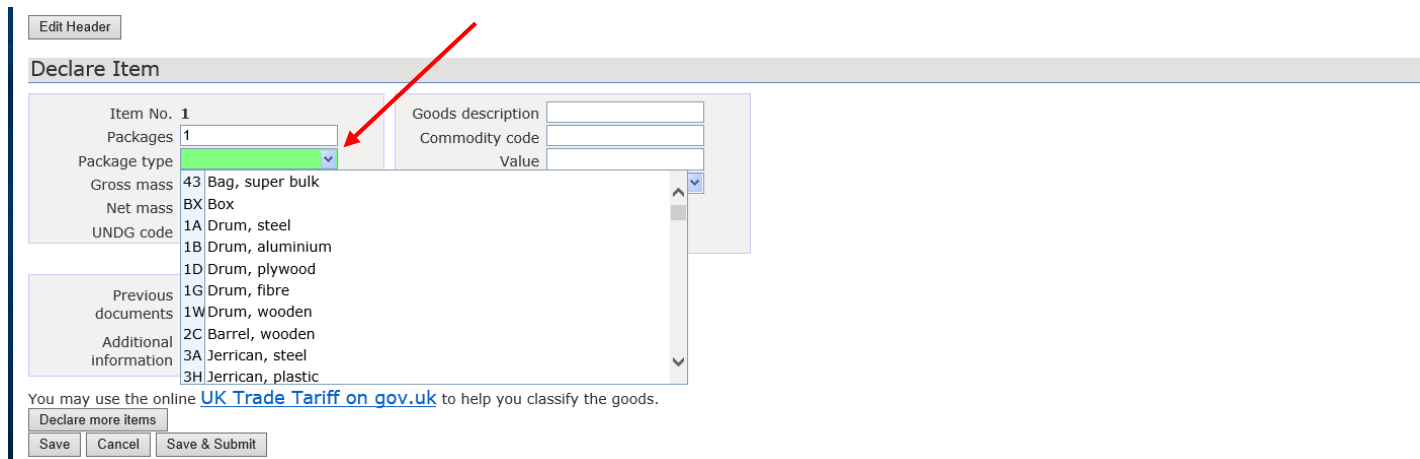
Previous documents
Additional information

You may use the online [UK Trade Tariff on gov.uk](https://www.gov.uk/guidance/uk-trade-tariff) to help you classify the goods.

Creating an Export Declaration

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

- You can scroll down the list or the shortcut codes can also be used.



Declare Item

Item No. **1**

Packages **1**

Package type **43** Bag, super bulk

Gross mass **BX** Box

Net mass **1A** Drum, steel

UNDG code **1B** Drum, aluminium

Previous documents **1D** Drum, plywood

Additional information **1G** Drum, fibre

1W Drum, wooden

2C Barrel, wooden

3A Jerrican, steel

3H Jerrican, plastic

Goods description

Commodity code

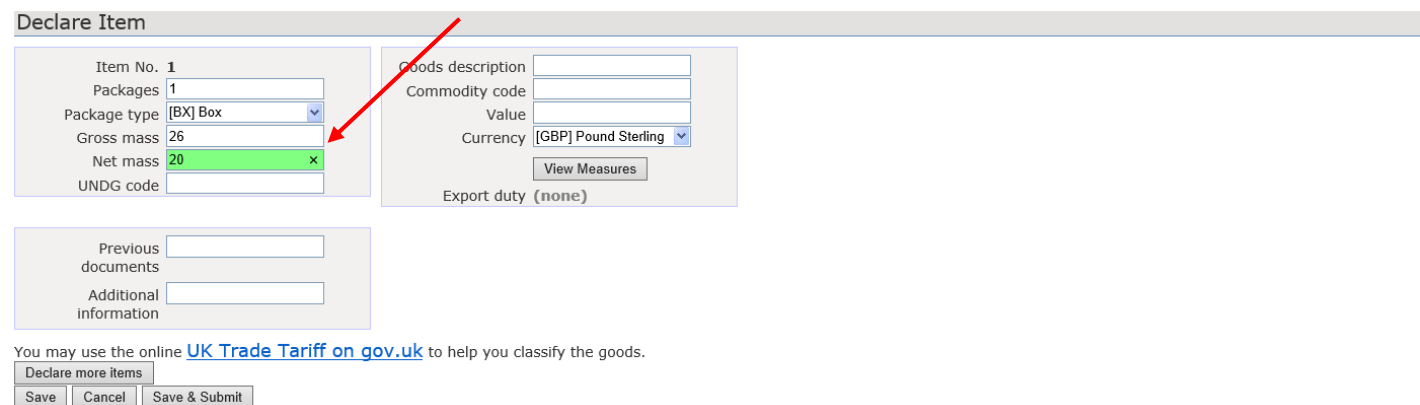
Value

You may use the online [UK Trade Tariff on gov.uk](https://www.gov.uk/guidance/uk-trade-tariff) to help you classify the goods.

Declare more items

Save **Cancel** **Save & Submit**

13. Both 'Gross Mass' and 'Net Mass' weights are required to be added into their relevant boxes



Declare Item

Item No. **1**

Packages **1**

Package type **[BX] Box**

Gross mass **26**

Net mass **20** x

UNDG code

Goods description

Commodity code

Value

Currency **[GBP] Pound Sterling**

View Measures

Export duty **(none)**

Previous documents

Additional information

You may use the online [UK Trade Tariff on gov.uk](https://www.gov.uk/guidance/uk-trade-tariff) to help you classify the goods.

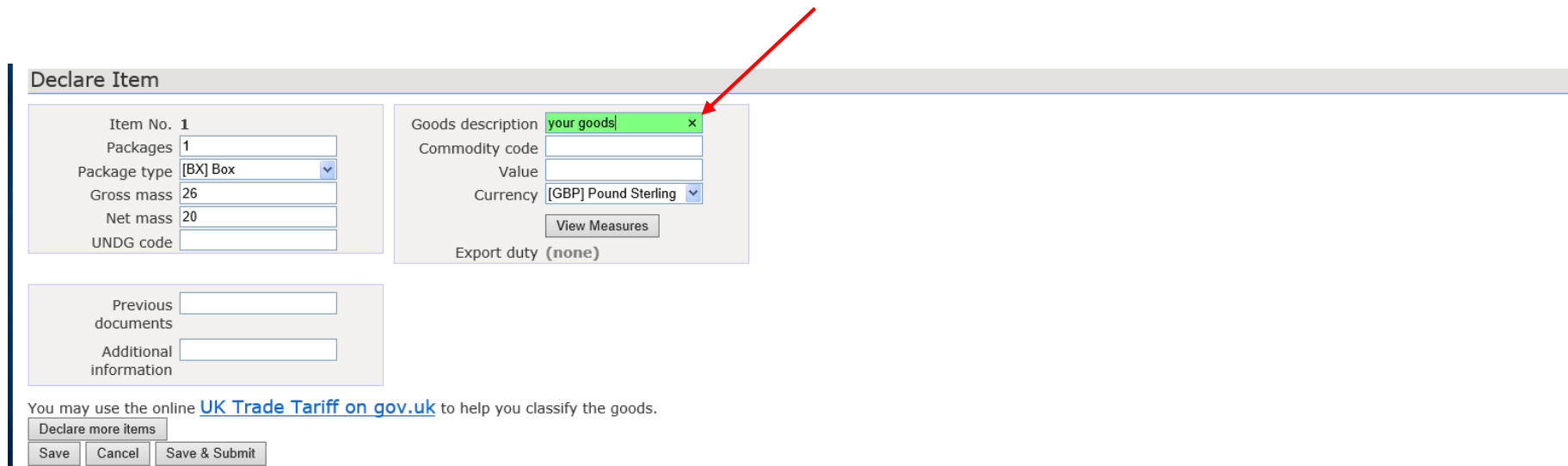
Declare more items

Save **Cancel** **Save & Submit**

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.



The screenshot shows the 'Declare Item' form. A red arrow points to the 'Goods description' field, which contains the text 'your goods' and a small 'x' icon. The form is divided into several sections:

- Item No.** 1
- Packages** 1
- Package type** [BX] Box
- Gross mass** 26
- Net mass** 20
- UNDG code**
- Goods description** your goods
- Commodity code**
- Value**
- Currency** [GBP] Pound Sterling
- View Measures** button
- 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 button

Save **Cancel** **Save & Submit** buttons

Creating an Export Declaration

15. Insert the specific UK TRADE TARIFF commodity code at <https://www.check-future-uk-trade-tariffs.service.gov.uk/tariff>, 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.

Declare Item

Item No. 1	Goods description <input type="text" value="your goods"/>
Packages <input type="text" value="1"/>	Commodity code <input type="text" value="2106102090"/>
Package type <input type="text" value="[BX] Box"/>	Value <input type="text"/>
Gross mass <input type="text" value="26"/>	Currency <input type="text" value="[GBP] Pound Sterling"/>
Net mass <input type="text" value="20"/>	<input type="button" value="View Measures"/>
UNDG code <input type="text"/>	Export duty (none)

Previous documents <input type="text"/>
Additional information <input type="text"/>

You may use the online [UK Trade Tariff on gov.uk](https://www.check-future-uk-trade-tariffs.service.gov.uk/tariff) to help you classify the goods.

<input type="button" value="Declare more items"/>
<input type="button" value="Save"/> <input type="button" value="Cancel"/> <input type="button" value="Save & Submit"/>

Creating an Export Declaration

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 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
<input type="button" value="View Measures"/>	
Export duty £0.00	

Previous documents	
Additional information	

You may use the online [UK Trade Tariff on gov.uk](https://www.gov.uk/government/publications/hmrc-exchange-rates-for-2020-monthly) to help you classify the goods.

<input type="button" value="Declare more items"/>		
<input type="button" value="Save"/>	<input type="button" value="Cancel"/>	<input type="button" value="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.

The screenshot displays the 'View Measures' interface. On the left, the 'Consignment' details are shown: Consignor EORI number (none), Consignor name Guernsey Logistics, Address Logistics lane GY1 1WE, and Country of export Guernsey. Below this is an 'Edit Header' button. The 'Declare Item' section contains fields for Item No. 1, Packages 1, Package type [BX] Box, Gross mass 26, Net mass 20, and UNDG code. There are also fields for Previous documents and Additional information. At the bottom left, a note states: 'You may use the online [UK Trade Tariff on gov.uk](https://www.gov.uk/uk-trade-tariff) to help you classify the goods.' and a 'Declare more items' button. The main 'Measures' section on the right has a title bar and a message: 'There are no measures for commodity 2106102090, country France on date 09/10/2020.' with an 'OK' button.

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.

The screenshot displays the 'Export Declaration' system interface. On the left, the 'Manifest' section shows 'Detained status' and 'Shipper/Courier (GB6422) Guernsey Shipping'. Below this, the 'Consignor' details include EORI number GB764852186412, name 'Guernsey Shipping', address 'shipping lane GY1 1QQ', and country of export 'Guernsey'. An 'Edit Header' button is visible. The 'Declare Item' section shows 'Item No. 2', 'Packages 1', 'Package type [BX] Box', 'Gross mass 200', 'Net mass 180', and 'UNDG code'. On the right, a dialog box titled 'Conditions for entry into free circulation' is open, displaying two export control measures: '478 Export authorization (Dual use) (All third countries, 1008)' and '735 Export control on cultural goods (All third countries, 1008)'. Each measure lists specific footnotes and other conditions. An 'OK' button is at the bottom of the dialog.

Export Declaration

Manifest (none)
Detained status **Detained**
Shipper/Courier **(GB6422) Guernsey Shipping**
Export CLC (none)
Notes (none)

Consignor EORI **GB764852186412** number
Consignor name **Guernsey Shipping**
Address **shipping lane GY1 1QQ**
Country of export **Guernsey**

Edit Header

Declare Item
1 2

Item No. **2**
Packages **1**
Package type **[BX] Box**
Gross mass **200**
Net mass **180**
UNDG code

Conditions for entry into free circulation

Ensure the conditions for entry into free circulation are met. You may be required to upload supporting documentation.

478 Export authorization (Dual use) (All third countries, 1008)
Footnotes: [CD464](#), [DU335](#), [DU342](#), [DU346](#), [DU348](#), [DU445](#), [DU617](#), [DU627](#), [DU629](#)
Other conditions
• Dual use export authorisation (Regulation 428/2009 and its amendments).
• Product not included in the dual use list

735 Export control on cultural goods (All third countries, 1008)
Footnotes: [CD483](#), [CG015](#)
Other conditions
• Export licence "Cultural goods" (Regulation (EC) No 116/2009)
• Declared goods are not included in the list of cultural goods

OK

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.

Declare Item

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

Previous documents
Additional information

You may use the online [UK Trade Tariff on gov.uk](https://www.gov.uk/guidance/uk-trade-tariff) to help you classify the goods.

[Declare more items](#)
[Save](#) [Cancel](#) [Save & Submit](#)

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 not 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).

Country of export **Guernsey** Country of final destination **France**

[Edit Header](#)

Declared Items

No	Declared item number	Goods description Commodity code UNDG code	Packages	Gross mass	Net mass	Price Export duty
Edit	1 00338	your goods 2106102090 (none)	1, Box	26	20	£260.00 £0.00

[View tariff measures](#)

[Export to Excel](#)

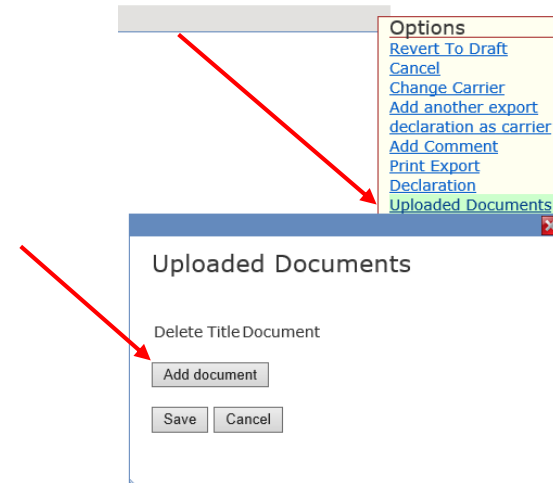
By submitting this declaration, I, Goods Manager, declare that the details entered here are accurate to the best of my knowledge. I understand that it is an offence, under section 75 of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, as amended, to knowingly or recklessly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

Please verify using your password

[Confirm](#)

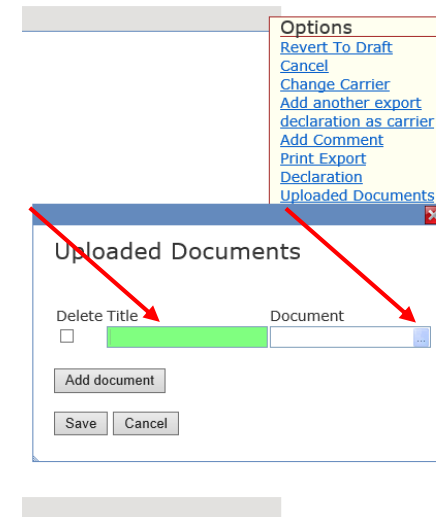
Creating an Export Declaration

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.

The screenshot shows the GEMS web application interface. At the top, there is a navigation bar with tabs: Manifests, Consignments, Import Declarations, Export Declarations, Clearance Agent, Payments, Refunds, My Info, Downloads, and a partially visible 'Con' tab. The 'Clearance Agent' dropdown menu is open, displaying a list of options: Statement Of Account, Add Consignment to This Account, Search Consignments, Create Consignment Declaration, Create Voluntary Declaration, Upload Declaration, Search Declarations, Search Refunds, Search Drawbacks, Search Invoices, Search Credits, Search Debts, Create Export Declaration, Upload Export Declaration, Search Export Declarations, and Search Declared Items. A red arrow points to the 'Clearance Agent' tab, and another red arrow points to the 'Search Export Declarations' option in the dropdown menu. Below the navigation bar, the 'Customs & Excise' logo is visible, along with the text 'A Division of the Guernsey Border Agency' and 'GEMS'. The main content area displays a welcome message: 'Welcome, Goods Manager - account number GB6424'. Below this, there is a 'Statement of Account' section with a paragraph of text: 'From here you can use the tabs above to look at your consignment history, make d... The Statement of Account shown here lists all of your current consignments. If a co... If you have received goods which do not appear in the list below, and you have not... If you are to claim a relief please declare just one consignment at a time.'

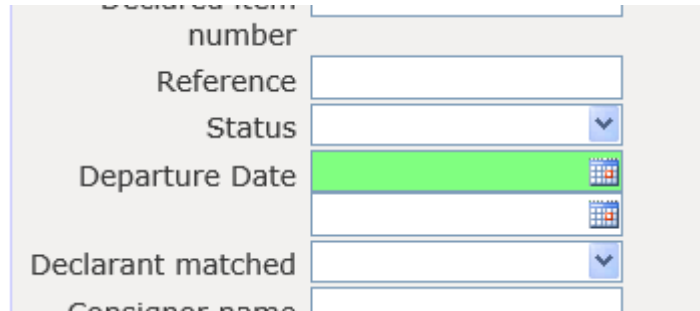
25. Selecting the 'Detained' option in the 'Detained' selection option will allow you to see any export declarations that are detained.

The screenshot shows the search filters section of the GEMS web application. It includes several dropdown menus: 'Country of final destination', 'Attached To Manifest', 'Detained' (which is highlighted in green), 'Declared Item Status' (with options X, D, R), and 'Is Export Duty Notification'. Below these filters, there are two more dropdown menus: 'Sort By' (set to 'Number') and 'Show Records' (set to '100'). A red arrow points to the 'Detained' dropdown menu, and another red arrow points to the 'Show Records' dropdown menu. At the bottom left, there is a 'Search' button.

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

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

declaration as carrier
Add Comment

Add Comment

Comment

Flag For Officer Intervention ☐

Clear Flag For Trader ☐

Clear Flag For Shipper ☐

Please note: having selected 'Flag for Officer Intervention' you do not need to contact the Guernsey Border Agency.

Save

Uploading a CSV File to Create an Export Declaration

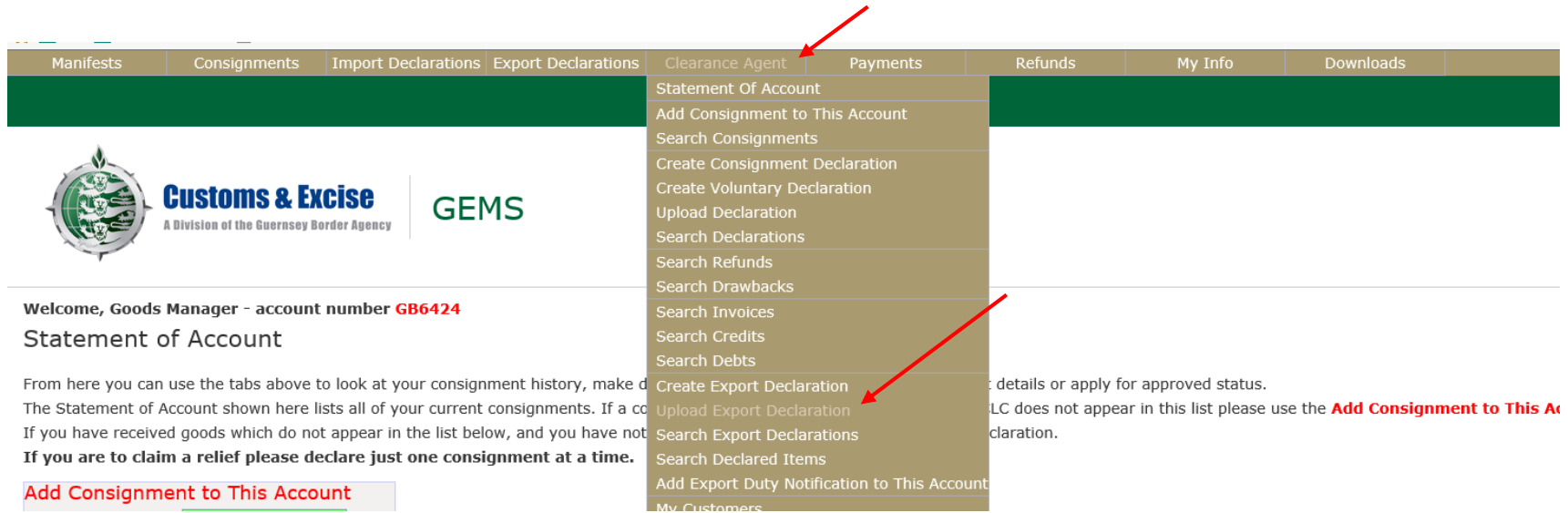
If you are a company who are exporting large consignments with multiple commodities on a single declaration, you may find it easier to upload your export declarations via an Excel CSV saved document. If, however, you are only declaring one or two commodities per declaration, or are not confident in the 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.



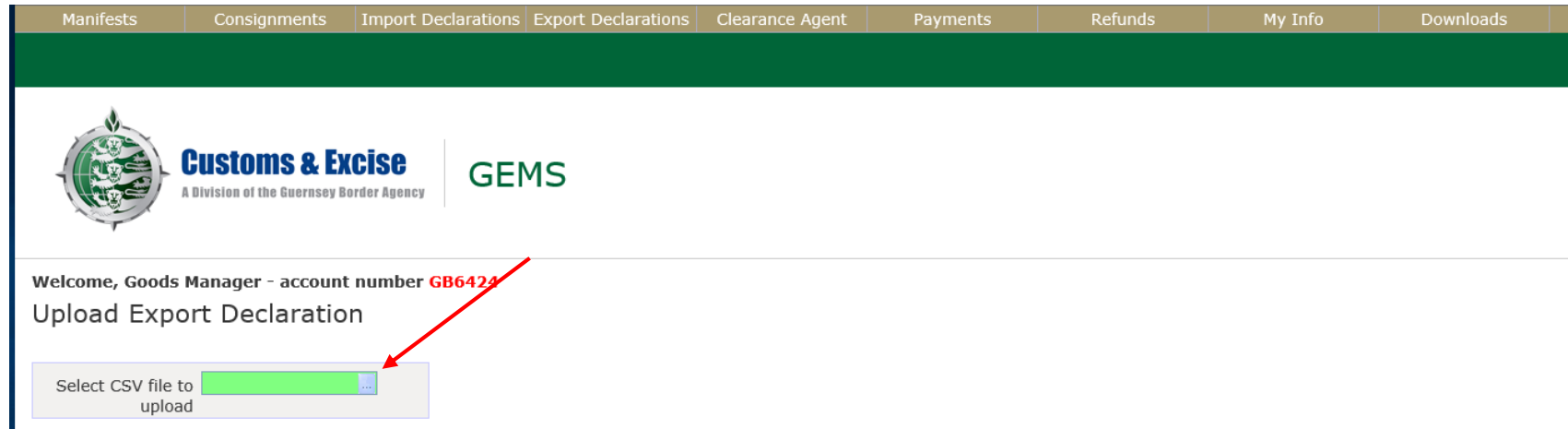
Uploading a CSV File to Create an Export Declaration

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



The screenshot shows the Customs & Excise GEMS portal interface. At the top, there is a gold navigation bar with tabs: Manifests, Consignments, Import Declarations, Export Declarations, Clearance Agent, Payments, Refunds, My Info, and Downloads. The 'Clearance Agent' tab is selected, and its dropdown menu is open, showing options like Statement Of Account, Add Consignment to This Account, Search Consignments, Create Consignment Declaration, Create Voluntary Declaration, Upload Declaration, Search Declarations, Search Refunds, Search Drawbacks, Search Invoices, Search Credits, Search Debts, Create Export Declaration, Upload Export Declaration (highlighted with a red arrow), Search Export Declarations, Search Declared Items, Add Export Duty Notification to This Account, and My Customers. Below the navigation bar, the page header includes the Customs & Excise logo, the text 'A Division of the Guernsey Border Agency', and the GEMS logo. The main content area displays a welcome message for 'Goods Manager - account number GB6424' and a 'Statement of Account' section. A red arrow points to the 'Upload Export Declaration' option in the dropdown menu.

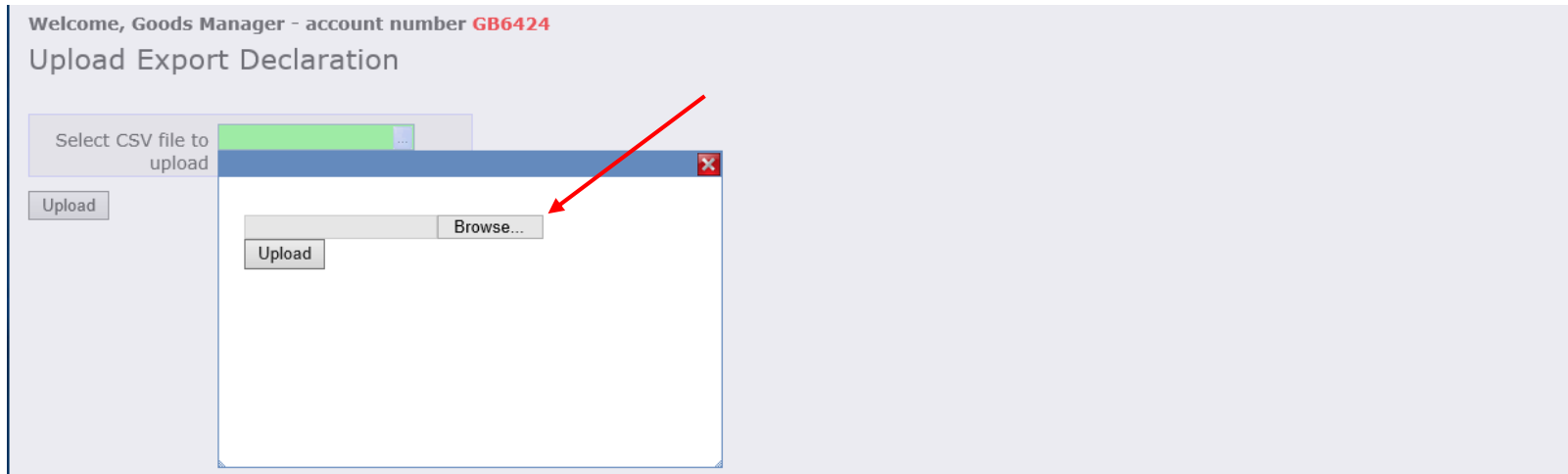
3. Use the blue box to open the browse functions.



The screenshot shows the Customs & Excise GEMS portal interface. At the top, there is a gold navigation bar with tabs: Manifests, Consignments, Import Declarations, Export Declarations, Clearance Agent, Payments, Refunds, My Info, and Downloads. The 'Clearance Agent' tab is selected. Below the navigation bar, the page header includes the Customs & Excise logo, the text 'A Division of the Guernsey Border Agency', and the GEMS logo. The main content area displays a welcome message for 'Goods Manager - account number GB6424' and a 'Upload Export Declaration' section. A red arrow points to a blue button labeled 'Select CSV file to upload'.

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 Declarant (GB6424) Guernsey Logistics Departure date 09/10/2020 Manifest (none) Detained Detained Shipper/Courier (GB6422) Guernsey Shipping Export CLC (none) Notes (none)	Total items 8 Total packages 148 Reference (none) Country of export Guernsey Country of destination South Korea Total value £28 920.00 Total gross mass 2 120 Total net mass 1 491 Total duty £0.00	Options Edit Submit Cancel Change Carrier Add another export declaration as carrier Add Comment Print Export Declaration Uploaded Documents
Consignor Generic goods Goods lane St Peter Port GY1 2DH Consignee Consignee Location AA11AA	Office of exit GB000461 Payment method of shipping/freight costs payment in cash Seal number (none) Nationality of transport United Kingdom (UK) Country of routing (none)	

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 (none) View tariff measures	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 not 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).

Manifests	Consignments	Import Declarations	Export Declarations	Clearance
Detained status Detained		Seal number (none)		
Shipper/Courier (GB6422) Guernsey Shipping		Identity of transport (none)		
Export CLC (none)		Nationality of transport United Kingdom (UK)		
Notes (none)		Country of routing (none)		

Consignor EORI number (none)	Consignee EORI number (none)
Consignor name Generic goods	Consignor name Consignee
Address Goods lane St Peter Port GY1 2DH	Address Location AA11AA
Country of export Guernsey	Country of final destination South Korea

[Edit Header](#)

Declare Item

[1](#) [2](#) [3](#) [4](#) [5](#) [6](#) [7](#) [8](#)

Item No.	1
Packages	30 x
Package type	[BX] Box
Gross mass	240
Net mass	195
UNDG code	

Goods description	Carpet floor tiles
Commodity code	5704900090
Value	1995.00
Currency	[GBP] Pound Sterling
Enter measurement unit 'Square metre'. Click 'View Measures' to enter data	
View Measures	
Export duty (none)	

Previous documents	
Additional information	

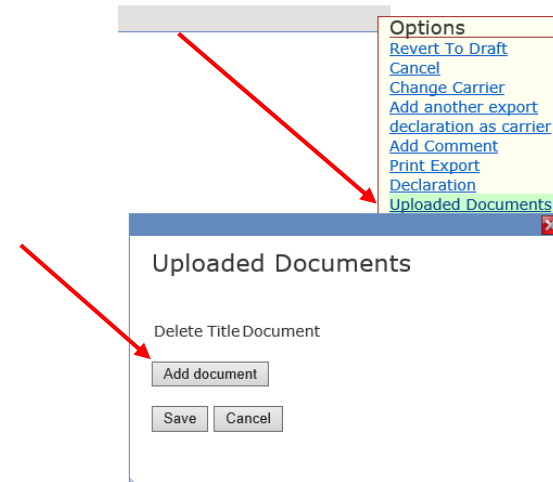
You may use the online [UK Trade Tariff on gov.uk](https://www.gov.uk/guidance/uk-trade-tariff) to help you classify the goods.

[Declare more items](#)

[Save](#) [Cancel](#) [Save & Submit](#)

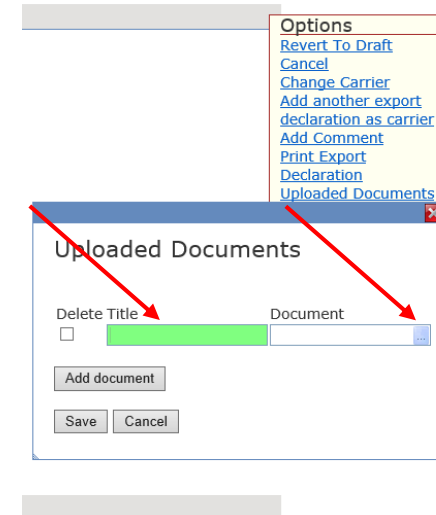
Uploading a CSV File to Create an Export Declaration

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.



Uploading a CSV File to Create an Export Declaration

10. 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.

Manifests | Consignments | Import Declarations | Export Declarations | **Clearance Agent** | Payments | Refunds | My Info | Downloads

Statement Of Account
Add Consignment to This Account
Search Consignments
Create Consignment Declaration
Create Voluntary Declaration
Upload Declaration
Search Declarations
Search Refunds
Search Drawbacks
Search Invoices
Search Credits
Search Debts
Create Export Declaration
Upload Export Declaration
Search Export Declarations
Search Declared Items

Customs & Excise
A Division of the Guernsey Border Agency

GEMS

Welcome, Goods Manager - account number **GB6424**

Statement of Account

From here you can use the tabs above to look at your consignment history, make details or apply for approved status.
The Statement of Account shown here lists all of your current consignments. If a consignment LC does not appear in this list please use the **Add Consignment to This Account** field below to add it to your Statement of Account.
If you have received goods which do not appear in the list below, and you have not declared them, please use the **Add Consignment to This Account** field below to add it to your Statement of Account.
If you are to claim a relief please declare just one consignment at a time.

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

postcode
Country of final destination
Attached To Manifest
Detained
Declared Item X -
Status D Detained
Is Export Duty R Released
Notification

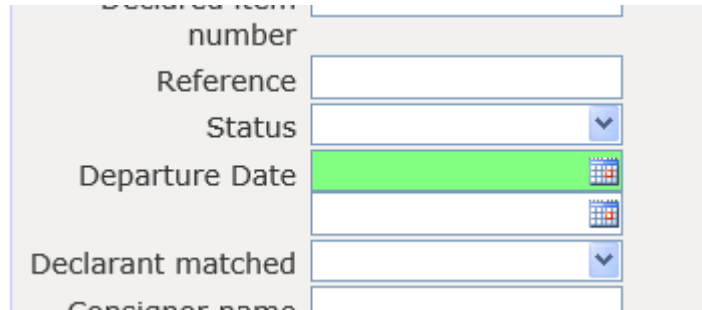
Sort By Number
Show Records 100

Search

Uploading a CSV File to Create an Export Declaration

12. 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.



number
Reference
Status
Departure Date
Declarant matched
Consignor name

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

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

declaration as carrier
Add Comment

Add Comment

Comment

Flag For Officer Intervention ☐

Clear Flag For Trader ☐

Clear Flag For Shipper ☐

Please note: having selected 'Flag for Officer Intervention' you do not need to contact the Guernsey Border Agency.

Save

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.

• If you wish to bring this manifest to the UK, click the Save & Close button and then click the Declaration button.

Manifest Lines

Line No	Line Identifier	Container/Trailer Inward Processing Ref	Option	MRN Community Status	Consignor	Forwarding Agent	Final Consignee	Units Items	Gross Mass Net Mass	Goods Value Description Commodity Codes	Notes
1		Container/Trailer	[N] Other	MRN	Consignor Name	Forwarding Agent	Final Consignee	Units	Gross Mass	Goods Value [GBP] Po	Notes
041120201		Inward Ref		T1/T2				Items	Net Mass	Goods Description	
										Commodity Codes	

Save Save & Close Save & Submit

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

Manifest Lines

Line No	Line Identifier	Container/Trailer Inward Processing Ref	Option Groupage Manifest	MRN Community Status	Consignor	Forwarding Agent	Final Consignee	Units Items	Gross Mass Net Mass	Goods Value Description Commodity Codes	Notes
1		Container/Trailer	[C] Declaration	MRN	Consignor Name	Forwarding Agent	Final Consignee	Units	Gross Mass	Goods Value [GBP] Po	Notes
041120201		Inward Ref		T1/T2				Items	Net Mass	Goods Description	
										Commodity Codes	

Save Save & Close Save & Submit

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.

Totals

Final Totals

Total Gross Mass

Total Net Mass

Total Number of Units

Total Number of Items

Total Value

Total Value Currency [GBP] Pound Sterling

Notes

Running Totals

Total Gross Mass

Total Net Mass

Total Number of Units

Total Number of Items

Total Value

Total Value Currency [GBP]

Find Export Consignment



20200921-1

Search Results

Number	Departure Date	Country Of Destination	Detained	Manifest	Consignor	Consignee
GG20200921-1	22/09/2020	France	Released	(none)	Bond Operator Test	Malo Wine

[\[Export to Excel\]](#)

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

	Line No Line Identifier	Container/Trailer Inward Processing Ref	Option Groupage Manifest	MRN Community Status	Consignor	Forwarding Agent	Final Consignee	Units Items	Gross Mass Net Mass	Goods Value Description Commodity Codes	Notes
	1 041120201	(none) (none)	Declaration GG20200921-1	(none) (none)	Bond Operator Test	(none)	Malo Wine	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)	(none) (none)				

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 not 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).

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

.....

Confirm Edit

Further advice about Brexit or government matters can be found at

www.gov.gg



GOV.GG

The official website for the
States of Guernsey

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



Customs & Excise

A Division of the Guernsey Border Agency

0800 318 318

Confidential Drugline

Call anonymously with any information on drug trafficking



BAILIWICK OF GUERNSEY
LAW ENFORCEMENT