

# BAILIWICK OF GUERNSEY CUSTOMS INFORMATION

## Safety and Security Requirements on Imports and Exports



**Customs & Excise**

A Division of the Guernsey Border Agency

## Background and Legislation

Paragraph 15 of the [Customs Arrangement between the United Kingdom and the States of Guernsey](#) (“the Arrangement”) establishes a safety and security zone with the UK, Jersey and Isle of Man (hereafter referred to as “the Customs Territory”). Under this Paragraph the UK will not require safety and security declarations in respect of movements of goods between the UK and Guernsey. Guernsey will not require safety and security declarations in respect of movements of goods between Guernsey and the UK, between Guernsey and Jersey or between Guernsey and the Isle of Man. However, movements of goods between Guernsey and any other territory require the submission of a safety and security declaration.

The legal requirements for safety and security declarations are underpinned by [The Customs and Excise \(Safety and Security\) \(Bailiwick of Guernsey\) Regulations, 2020](#) (“Guernsey’s Regulations”).

## Imports into the Bailiwick

Carriers of goods operating services into the Bailiwick directly from all places outside the Customs territory are required to lodge electronic safety & security declarations, in advance of their arrival\*.

**\*There is currently an exemption in force on the requirement to lodge electronic Safety & Security declarations in relation to goods being imported into the Bailiwick when they are imported directly from the European Union. This exemption is due to cease at the end of 2023 at which point electronic Safety & Security declarations will be required for goods imported from all places other than the UK, Jersey or the Isle of Man.**

Other than goods falling within Part 1 of the Schedule to Guernsey’s Regulations, for all goods being imported into the Bailiwick from outside the Customs Territory an Entry Summary (“ENS”) Declaration must be prepared in respect of them and submitted to Her Majesty’s Government through the United Kingdom’s Safety & Security GB System (also known as “S&S GB”).

The current guidance issued by HMRC in relation to safety and security requirements can be found here – [Safety and Security Requirements on Imports and Exports: Imports into Great Britain](#). Other relevant guidance issued by HMRC in relation to imports:

- [Register to make an entry summary declaration in Great Britain](#)
- [Making an entry summary declaration](#)

**The requirement to submit an ENS to the S&S GB and to comply with relevant rules, requirements, public notices and guidance issued by HMRC is given force of law by Regulation 2 of Guernsey’s Regulations.**

An ENS must be submitted by the carrier of the goods. The “carrier” is defined in Regulation 3 of Guernsey’s Regulations.

The person responsible for submitting the declaration must submit this information to the S&S GB within the timeframes stipulated in Guernsey’s Regulations. The time that this must happen depends on the nature of the cargo:

<b>When shipping goods via:</b>	<b>ENS must be submitted:</b>
maritime containerised cargo	at least 24 hours before loading at the port of departure
maritime bulk/break bulk cargo	at least four hours before arrival
maritime sea voyages of less than 24 hours	at least two hours before arrival
short-haul flights - less than four hours’ duration	at the time of actual take-off
long-haul flights	at least four hours before arrival

The person responsible for submitting the ENS must determine how they will achieve this. S&S GB does not have a user interface and therefore data must be lodged using compatible software. This can be done by either:

- **Employing the services of a [Community System Provider \(CSP\)](#)** – (Please note that CSP’s tend to support interlinked customs and port operations specific to UK port areas and therefore may not always be a suitable option for Guernsey based carriers).
- **Purchasing compatible software, available from [software developers](#)** – ([The Association of Freight Software Suppliers](#), who are recognised by HMRC and the British International Freight Association, may be able to provide assistance with this option).

Alternatively, someone other than the carrier may lodge an ENS. However, it is the carrier's responsibility to make sure that it is submitted within the legal time limits, and it must only be done by a representative or third party with the carrier's knowledge and consent. Arranging for an alternative third party ENS filing would most likely be achieved through the use of a contractual agreement between the two parties stating that the third party is to file the ENS instead of the carrier.

The following topics in relation to imports are covered in the aforementioned [Safety and Security Requirements on Imports and Exports: Imports into Great Britain](#) guidance issued by HMRC:

- Which service to use and how to access it for imports
- What you need before you can submit ENS into S&S GB
- What data is needed for S&S GB

Bailiwick carriers that must submit an ENS will need to decide whether to obtain access to S&S GB themselves through one of the above methods or source an agent who already has access to S&S GB that can discharge this requirement on their behalf. The carrier and their authorised representative submitting the information must have a valid [Economic Operator Registration and Identification \("EORI"\) number](#).

## **Exports from the Bailiwick**

There is also a requirement for safety & security checks to be conducted when services of goods depart a Bailiwick port or airport directly to a place outside the Customs Territory. This applies to all goods other than goods falling within paragraph 1 of Part 2 of the Schedule, or in the circumstances set out in paragraph 2 of Part 2 of the Schedule to Guernsey's Regulations. Where this applies a safety and security Exit Summary Declaration (also known as an "EXS") must be submitted prior to the export of the goods.

Unlike import Safety and Security, which requires submission of data onto the S&S GB, this risk assessment is undertaken locally using the Bailiwick's Customs system referred to as "GEMS" (Guernsey Electronic Manifest System). This is achieved by using the export manifest and export declaration data submitted onto GEMS by exporters and carriers.

An EXS must be submitted by the carrier of the goods. The "carrier" is defined in Regulation 9 of Guernsey's Regulations.

Where an EXS is required in respect of goods being exported from the Bailiwick, it must be submitted in accordance with the time limits set out in Guernsey’s Regulations. The time that this must happen depends on the nature of the cargo:

<b>When shipping goods via:</b>	<b>ENS must be submitted:</b>
containerised cargo	at least 24 hours before the goods are loading
containerised and non-containerised cargo on voyages of less than 24 hours	at least 2 hours before leaving the port
air traffic	at least at least 30 minutes before departure

Guernsey’s Regulations require that a person must submit a safety and security EXS and that an EXS must be in the form, and contain the information, set out in directions issued by the Committee *for* Home Affairs. [Annex I](#) to this guidance are the Directions issued by the Committee *for* Home Affairs for this purpose.

Effectively the directions state that an export manifest submitted by a carrier is deemed to be an EXS. This means that carriers should not need to submit additional declarations for safety and security above what they currently do. To ensure that the manifest contains all the necessary data for safety and security, where goods are to be exported from the bailiwick, directly to a place outside the Customs Territory, the exporter must complete an export declaration. Where this is the case the manifest submitted by the carrier incorporates the export declaration to ensure all data is available. GEMS is programmed to know when a declaration is required and if a manifest is submitted without an associated declaration included then the manifest is refused. This public guidance further explains this process - [Export Declarations](#)

## **Safety & Security at EU Ports**

The following information has been provided to assist carriers in highlighting that safety and security is also required at EU ports. Guernsey legislation does not cover safety and security requirements at EU ports and Guernsey Customs are not able to provide further advice on the requirements in relation to this.

The EU have their own Safety & Security requirements, separate to that of the Bailiwick and the UK. Therefore carriers are also required to submit (the opposite) Safety & Security declarations to the EU for the same movements between the Bailiwick and an EU

port/airport, i.e. when arriving into the Bailiwick from an EU port an import Safety and Security declaration would need to be submitted to the S&S GB and an export safety & security declaration submitted to the EU port of departure. The reverse would be required for movements the other way.

Carriers are likely to have to lodge electronic safety & security declarations at the EU ports of departure and arrival in addition to local requirements. Guernsey Customs are unable to give advice on the requirements at EU ports.

## **Annex I**

The Direction issued by the Committee *for* Home Affairs stipulating the form, and what information must be included, in an EXS

### **Committee Direction**

#### **Safety and Security Exit Summary Declaration**

#### **Form and Required Information**

**Law:** Regulation 2(2) of the Customs and Excise (Safety and Security) (Export) (Bailiwick of Guernsey) Regulations, 2019.

For the purposes of Regulation 2(2) of the Customs and Excise (Safety and Security) (Export) (Bailiwick of Guernsey) Regulations, 2019, an electronic export manifest report submitted to Guernsey Customs and Excise, made through the Guernsey Electronic Manifest System ("GEMS"), is the required form for a safety and security exit summary declaration ("EXS"). Where the carrier of the goods is an airline or shipping company a "final" export manifest report must be submitted, in all other cases the carrier must submit a "groupage" export manifest report.

The information that must be contained in the electronic export manifest report will be stipulated by the relevant GEMS data fields. The Schedule lists the minimum information that must be submitted into the electronic export manifest report.

This Direction shall come into force on exit day; and for these purposes, "exit day" has the meaning given in the European Union (Brexit) (Bailiwick of Guernsey) Law, 2018.

This Direction remains in force until revoked or amended by the Committee *for* Home Affairs.

Signed by Deputy R Prow



President of the Committee *for* Home Affairs

December, 2020

## Schedule – GEMS Export Manifest Fields

Data requirement
Departure Date
Manifest supplier
Carrier reference number ("Groupage" export manifests only)
Flight/voyage number ("Final" export manifests only)
Local port ("Final" export manifests only)
Country of destination ("Final" export manifests only)
Scheduled departure time ("Final" export manifests only)
Foreign port
Line ID reference number
Container/trailer reference
Relevant export declaration reference number
Consignor
Final consignee
Units/items
Gross/net mass
Goods value
Description of goods