

Export: Declarations

Public Notice issued by the Chief Officer of Customs and Excise under Regulations 3, 4, 8, 10, 11, 14, 16, 17 and 19 of The Customs and Excise (Customs Export Declarations) Regulations, 2020.

For the purposes of this notice, the Customs Territory of the UK – Crown Dependencies Customs Union is deemed to be the collective territory of the parties to the United Kingdom and Crown Dependencies Customs Union Agreement, namely the United Kingdom, Isle of Man, Jersey and the Bailiwick of Guernsey.

1. Reg 3. (1)(f): Misc goods or types of goods to be exempt from applicable export provisions

The following goods or types of goods are deemed to be exempt from applicable export provisions and the requirements to make a full export declaration for a common export procedure:

- 1) any goods that are consigned to a place or territory forming part of the Customs Territory of the UK – Crown Dependencies Customs Union and the goods:
 - a) are to be carried as freight or cargo under a transport contract;
 - b) are in free-circulation;
 - c) are not subject to the exemptions stated below; and,
 - d) an Airline or Shipping Line, or Appointed Handling Agent, has presented a manifest report in accordance with directions issued under sections 27 and 28 of the Customs & Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, and this report contains satisfactory data for the goods concerned.
- 2) any commercial goods which are carried in accompanied baggage to a place or territory forming part of the Customs Territory of the UK – Crown Dependencies Customs Union, provided that the goods:
 - a) are in free-circulation; and
 - b) are not subject to the exemptions stated below;
- 3) any goods constituting personal belongings carried in personal baggage, including in a small private vehicle, to a place or territory forming part of the Customs Territory of the UK – Crown Dependencies Customs Union, provided that the goods:
 - a) are in free-circulation; and
 - b) are not subject to the exemptions stated below;
- 4) items sent through the postal system in accordance with the provisions of [The Post Office \(Postal Packets\) Ordinance 1973](#).

The exceptions to the above rule are as follows:

- Goods liable to excise duty being exported for processing;
- Goods liable to excise duty where a relief will be claimed or applied for;
- Goods liable to excise duty where a claim for drawback has or will be made;
- Goods subject to a prohibition or restriction on export from the Bailiwick;
- Goods subject to licensing controls other than a general open export licence, where the licence requires physical presentation to and verification by Customs on export from the Bailiwick as part of the conditions, e.g. goods covered by CITES restrictions;
- Goods being exported out of the Bailiwick to another territory of the UK-Crown Dependencies Customs Territory under the cover of an ATA or TIR carnet.
- Goods liable to import duty for which an entry (customs declaration) under section 15 of the Customs & Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972, has not been made and the goods are being re-exported
- Goods subject to one of the following special Customs procedures:
 - Customs Warehousing or Temporary Storage
 - Inward Processing
 - Temporary Admission (other than under an ATA carnet)
 - Authorised Use

NOTE: Full export declarations will be accepted in respect of any goods travelling within the Customs Territory of the UK – Crown Dependencies Customs Union where the exporter or importer has identified a need to formally prove export from the Bailiwick.

2. Reg. 4(5): Further Provisions as to When an Export Declaration Must be Made

Time Limits.

An export declaration when made in electronic form must be made within the following time limits:

- For maritime containerised cargo traffic (*Lift On-Lift Off operations/LOLO*), movements from the Bailiwick to the following places outside of the Customs Territory of the UK – Crown Dependencies Customs Union must be declared at least 2 hours before leaving the port for:
 - Ports along the English Channel;
 - Ports along the Atlantic Coast of Europe from the point where it meets the English Channel down to and including the port of Algeciras (Spain);
 - Norway;
 - Ireland;
 - Faroe Islands;
 - Iceland; and
 - Ports on the Baltic Sea, and the North Sea.
- Containerised cargo movements (LOLO) for any other destination not mentioned above must be declared at least 24 hours before they are loaded on to the vessel on which they leave the Bailiwick;

- For maritime non-containerised* cargo (*Roll On-Roll Off operations/RORO*), at least 2 hours before the vessel leaves the port;
- For air traffic, at the latest 30 minutes before departure from a Bailiwick airport;
- In respect of a declaration made in electronic form by a qualifying traveller or regarding merchandise in baggage, the relevant time limit to be applied shall be the same as that provided for the given mode of transport above.

**For the avoidance of doubt, “non-containerised” cargo includes shipping containers carried on the back of road trailers, and loaded onto and off of the vessel using such a trailer (RORO) as opposed to being lifted onto the vessel via a crane (LOLO).*

Where notification has been given that fallback procedures have been instigated and paper declarations are to be submitted in place of electronic submissions, the paper declaration must be submitted 6 hours prior to leaving port in respect of both RORO shipping and LOLO shipping to the specified destinations above. In respect of air traffic, paper declarations must be submitted one hour before departure.

3. Reg. 8 (3)(a): Retention of Domestic status

Where domestic goods are exported from the Bailiwick in accordance with the applicable export provisions and merely pass through places outside of the Bailiwick before arriving at their ultimate destination in the Bailiwick, such goods will retain their domestic status provided that:

- they have been itemised in a travel document, issued in the Bailiwick by the person responsible for the carriage of the goods, which specifies the destination and recipients of the goods., and
- the goods are goods in respect of which an exit summary declaration is required and this has been duly made.

4. Reg. 10 (1) Submission and form of an Export Declaration

Goods Exported to Third Country

Save for where goods may be declared orally, by conduct or in paper form, all goods being exported to places outside of the Customs Territory of the UK-Crown Dependencies Customs Union must be declared in electronic form through the Declaration facilities of the online GEMS system.

Should the GEMS system become unavailable for an extended period and the Guernsey Border Agency advise that fall back procedures are to be applied, then paper declarations will be accepted during this period. The acceptable form of paper declaration is set out in paragraph 10 of this Notice.

Goods Exported to Another Jurisdiction Within the UK-Crown Dependencies Customs Union Territory

Goods that are:

- (a) liable to import duty and are either under a special customs procedure (other than the transit procedure or temporary admission under the cover of an ATA carnet);
- (b) being re-exported; or,
- (c) liable to excise duty which is either suspended or subject to a drawback claim,

will require a full export declaration to be made in order to end the customs procedure correctly and/or support the claim for drawback.

The exception to this is where goods have or could have been declared by conduct or orally on import for a special procedure, and the same goods may also be declared for export in the same manner under Regulations 14 or 16 of [The Customs and Excise \(Customs Export Declarations\) Regulations, 2020](#), as [amended](#).

NOTE 1: Access to GEMS can be found at either www.gov.gg/GBA or at <https://gems.gov.gg>. Businesses and individuals who wish to lodge declarations will need to register for an account on GEMS to undertake this. Detailed guidance on inputting information onto GEMS and the creation of individual and business accounts can be found on www.gov.gg/GBA.

NOTE 2: Full export declarations will be accepted in respect of any goods travelling within the UK-Crown Dependencies Customs Union Territory where the exporter or importer has identified a need for to formally prove export from the Bailiwick.

5. Reg. 10 (3) Where a Declaration May be Made Orally, By Conduct or Electronically

An individual may make an export declaration orally in accordance with Regulation 13 or by conduct in accordance with Regulation 15, or, the individual may instead make an export declaration in the electronic form on GEMS above in respect of “Merchandise in Baggage” if all of the following conditions are met—

- (a) the individual making the declaration is a qualifying departing traveller who is travelling to a place outside of the Customs Territory of the UK – Crown Dependencies Customs Union;
- (b) the declaration is made no earlier than the fourth day before the day the qualifying traveller reasonably expects to export the goods from the Bailiwick and in any case no later than the time limits set out above in respect of the relevant mode of transport;
- (c) the goods are—
 - (i) contained within the individual’s accompanied baggage; or
 - (ii) carried by a small vehicle driven by the individual, or in which the individual is a passenger;
- (d) the goods are not personal gifts or non-commercial goods;
- (e) the value of the goods does not exceed £900
- (f) the weight of the goods does not exceed 1000 kg;
- (g) the goods are not being carried under a transport contract;
- (h) the goods are not subject to excise duty; and
- (i) the goods are not subject to a restriction on export imposed under an enactment.

For the purposes of this section a small vehicle is deemed to be any type of motor vehicle described under the following licence categories set out in Schedule 4 of [The Driving Licences \(Guernsey\) Ordinance, 1995](#), namely Category B, or Category B1, where the vehicle is used for the purpose of carrying goods in the course of a business of the person who owns or has the right to use the vehicle.

Where the goods are being carried in a small vehicle, the registration mark of the vehicle should be included in the identity of transport section and for foot passengers, this will be ferry sailing or flight number reference. The qualifying traveller's booking reference should be included in box 44 (Additional Information) in the format "[Transport Company], [Flight Ref/Vessel Name], [PNR/Booking Reference]". E.g. "Aurigny, GR601, AB1234" or, "Condor Ferries, Condor Liberation, 1234567"

Note: Where a proof of export will be required by the exporter, it is advisable to make a full electronic export declaration instead of an oral or by conduct declaration.

6. Reg. 11 (1)(b) and (c) Contents of an Export Declaration

The contents and information to be included in a full export declaration in electronic or paper form are set out in Schedule 1 to this Public Notice.

The documents that accompany the export declaration or be made available, at the time the export declaration is made, for inspection by a Customs Officer, in electronic or documentary form must include:

- Evidence showing the correct value of the goods
- Evidence showing the origin of the goods where a claim for preferential duty will be made
- Evidence showing the classification of the goods
- All orders, invoices and delivery notes relating to the goods
- All export documentation relating to the goods, such as bills of lading, consignment notes and certificates of shipment
- Any required export licences, permits or certificates

Where a declaration is made in any form other than electronically or in paper form, the above supporting documents and/or related information may also be requested by a Customs Officer to verify the declaration.

7. Reg 14 (d) Further Conditions Where Goods to Be Exported and Declared Orally are Means of Transport.

An individual may make an oral customs export declaration for goods which are a means of transport subject to registration in the Bailiwick (and any spare parts, accessories and equipment connected to that means of transport) where those goods will only be temporarily exported and it is intended for the goods to be subsequently re-imported back into the Bailiwick.

8. Reg. 16 (1)(f) Other Goods that may be Declared by Conduct

Other goods which may be declared by conduct for a common export procedure are:

- pallets
- containers
- accompanied means of transport
- spare parts, accessories and equipment for pallets
- spare parts, accessories and equipment for containers
- spare parts, accessories and equipment for means of transport
- personal effects and goods for sports purposes
- welfare materials for seafarers used on a vessel engaged in international maritime traffic
- medical, surgical and laboratory equipment
- packaging that is not intended for sale and which is exported filled and intended for import, whether empty or filled
- packaging that is not intended for sale and which is exported empty and intended for import filled
- professional equipment and goods temporarily imported for sole use at an international event not organised for the commercial sale of the goods, such as an official sports event, an international conference or a major film production

NOTE: where a proof of export will be required to complete import formalities or other administrative requirements, a full export electronic export declaration is recommended

9. Reg. 17(1) Appropriate Form of Paper Declaration

The appropriate form of paper declaration to be used by a qualifying traveller shall be the C88 or C88A forms (also known as a Single Administrative Document). Examples of the forms (*for illustrative purposes only*) can be found at:

- <https://www.gov.uk/government/publications/import-and-export-single-administrative-document-full-8-part-set-c88-1-8>
- <https://www.gov.uk/government/publications/import-and-export-single-administrative-document-c88a>

The physical paper forms that must be used are available from the New Jetty Customs Office during office opening hours.

10. Reg 17(2) Circumstances Where Declarations May be Made in Paper Form

An export declaration may be made in the paper form of a C88 or C88A form by persons other than a qualifying traveller when the following circumstances arise:

- (a) On a temporary basis, by a person making an export declaration where there has been a temporary failure of the computerised system known as GEMS and the Chief Revenue Officer has invoked fall back procedures allowing paper declarations
- (b) On a temporary basis, where there has been a temporary failure of the computerised system of a GEMS Approved Trader and the Chief Revenue Officer has notified the trader that an export declaration can be made in a paper form.

Where the use of paper declarations has been authorised by the Chief Revenue Officer, copies of the declarations may be sent by email to customsandexcise@gba.gov.gg to aid with clearance prior to lodging the hard copy at the New Jetty Customs Office. The following information must be included in the email subject line: "Fallback Declaration Procedure, [Name of Trader/Declarant], [Ship Name/Flight Number], [time and date of departure]"

In circumstances where an electronic manifest would be accepted in lieu of a full export declaration and either point (a) in respect of a system wide failure, or point (b) in respect of a carrier's electronic system, have been invoked, paper copies of bills of lading or airway bills will be accepted provided that the following information is included per consignment along with a signed statement as set out below:

- Consignor name and address
- Consignee name and address
- Consolidator (if relevant)
- Description of the goods
- Number of Items
- Status of the goods (Domestic Goods/Free Circulation or Not in Free Circulation)
- Value of the goods (Commercial value or customs value where commercial value is not available)
- Net or gross weight

- Optional – 8 digit Commodity Code

The statement to be included and signed by the person submitting the details is:

"The information submitted in bill of lading(s)/airway bills reference [enter relevant reference number(s)], are true to the best of my knowledge and belief."

The statement should be signed, dated and timed by the person submitting the details to the GBA and their name and position set out in block capitals. Where the information is sent by email, a statement included in the email body will only be accepted where the email is sent from an individual address. Statements made from shared or generic email addresses will not be accepted.

11. Reg. 19(5) Requirement to make goods available for examination

Goods for which an export declaration has been lodged are deemed to be available for examination from the point of submission of the export declaration to the time the declaration has been accepted by the Chief Revenue Officer or the declaration has been withdrawn. Any examination that takes place under this regulation is in addition to and not in derogation of any post verification checks the Chief Revenue Officer may subsequently undertake, which may include a physical examination, in respect of goods for which an export declaration has been accepted.

Where a declaration has been submitted in electronic form, goods requiring examination will be issued a detain notice by a Customs Officer and notification provided as to whether documentary examination or physical examination, or both, is required.

Physical examination of goods shall take place at customs approved ports within Customs approved areas or facilities. An exception to this is where prior agreement has been sought and given by the

Chief Revenue Officer for an inspection to take place at other premises or another area of a port where the goods to be examined:-

- a) may require specialist handling in order to be inspected safely;
- b) are of a significant size or shape that would make attendance at a Customs Office or designated area difficult; or,
- c) will form part of a consolidated load and examination of the goods before consolidation takes place can be undertaken and customs control of the goods maintained to the satisfaction of the Chief Revenue Officer until such time as they are exported.

The person responsible for making goods available for physical examination must follow any directions given to them by the Chief Revenue Officer in order to enable the safe examination of the goods declared, and must make available on request, any documents required to support the export declaration as specified in Section 6 of this notice.

In respect of goods due to be exported by qualifying travellers and declared by conduct or orally, the goods are deemed to have been made available for examination when the traveller has started the conduct or when the traveller has commenced making an oral declaration to a Customs Officer at a Customs Office or channel. Where a paper declaration is being submitted by a qualifying traveller, they must inform the Customs Officer receiving the declaration where the goods are located.

For goods carried under a transport contract and included on a manifest submitted to Customs by the carrier, submission of a finalised manifest will be taken as notification that the goods listed are to be exported and are therefore available for physical examination where such an examination has not taken place prior to the submission of the manifest. Upon receipt of a finalised manifest, the Chief Revenue Officer will notify the carrier of any goods which must be presented to Customs for examination before permission to proceed to boarding can be granted. This notification will be made through the issuance of a detain message on GEMS or in urgent situations or where fallback has been instigated, through verbal communication with the carrier, freight consolidator and/or declarant.

Goods marked as detained on the GEMS system or otherwise notified as being detained, must not be loaded on any vessel or aircraft or moved from any port until such time as the examination has been concluded and permission to proceed has been granted in respect of the loading of such goods, or the declaration has been withdrawn or amended such that it no longer covers the goods in question and the goods are no longer to be exported.

SCHEDULE 1

Contents of a Full Export Declaration in Electronic or Paper Form

1. Declaration Type

SAD/C88 Box 1: Declaration; GEMS: Automatically completed by system

This box has 3 subdivisions but only the first 2 are to be used where a paper declaration is being made. For the first subdivision enter the type of declaration as follows:

- CO Export of goods to another fiscal territory within the UK-CD Customs Territory where a declaration is required
- EX Dispatch of all exports to non-UK-CD destinations, whether or not in free circulation

The second subdivision is used to indicate if the goods have arrived or not at the office of export in preparation for export and are available for inspection.

- A - full declaration goods arrived
- D - full declaration goods not arrived

The third subdivision is to be left blank.

2. Consignor/Exporter

SAD/C88 Box 2: Consignor/exporter; GEMS Header: Consignee name and address boxes

The consignors/exporters name and address are to be provided. If the exporter has an EORI number this may also be included next to the "No." at the top of the box on a paper declaration or in the appropriate "Consignee EORI number" box on GEMS.

The consignor/exporter can be declared at the header level or for each item.

Notes

The exporter is the person on whose behalf the export declaration is made and who owns the goods or has a similar right of disposal over them at the time when the declaration is accepted.

Where ownership or right of disposal belongs to a person established outside of the Bailiwick, pursuant to the contract on which the export is based, the exporter shall be considered to be the contracting party established in the Bailiwick.

Unless they own or have a right of disposal over the goods, forwarders, agents and carriers such as airlines and shipping lines must not enter their details in this box. In respect of ex-works sales, the name and address of the overseas buyer should be entered as additional information into box 44 of the declaration

For paper declarations only one consignor is to be declared. For all other declarations, if there is only one consignor then the consignor's details are to be supplied at header level. However, if there is more than one consignor, then consignor details are to be supplied at item level (one consignor per item).

If the consignor/exporter is the same for all items then the consignor/exporter must only be declared at the header level and not at item level.

If the person lodging the declaration is not the consignor/exporter then the declarant (who must be established in the Bailiwick) should complete box 14.

3. Forms

SAD/C88 Box 3: Forms; GEMS: Automatically completed by system

If it is only a single item declaration (i.e. no continuation sheets are used), this box can be left blank, otherwise enter the number of sheets being used (for example, if there are 2 continuation sheets, enter 1/3 on the SAD(C88), 2/3 on the first continuation sheet and 3/3 on the second continuation sheet). The first figure is to be entered in the first subdivision of the box and the second figure is to be entered in the second subdivision.

GEMS will automatically fill this box if a declaration is printed out based upon the number of items declared.

4. Items

SAD/C88 Box 5: Items; GEMS: Automatically completed by system

Enter the total number of items declared on all the SAD (C88) and continuation sheets used for the consignment. The number of items must correspond to the number of description of goods boxes (box 31) completed.

Any description of goods boxes on SAD (C88) continuation sheets which are not used must be crossed through. The maximum number of items that is to be entered is 99. If there are more than 99 items then further declarations must be submitted for the balance of the items.

5. Total Packages

SAD/C88 Box 6: Total packages; GEMS: Automatically completed by system

Enter the total number of packages making up the consignment covered by the whole declaration. When goods are exported in bulk, for example oil, enter 1.

GEMS will automatically aggregate the number of packages per item line declared.

6. Reference Number

SAD/C88 Box 7: Reference number; GEMS Header: Reference box

This is for optional use by the declarant to record a commercial reference for their purposes.

7. Consignee

SAD/C88 Box 8: Consignee; GEMS Header: Consignee EORI number, Consignee Name and associated Address and Postcode boxes

Enter the consignee's name and address, Enter the full name and address of the consignee, including the postcode/zipcode, and their EORI (or other equivalent identity number*) if known/present.

The consignee can be declared at the header level or for each item. If the consignee is the same for all items then the consignee must only be declared at the header level and not at item level. For paper declarations only one consignee is to be declared.

If the consignee is not known, enter the details of the firm or company responsible for taking delivery of the goods

* The trader identity should be supplied if known. The identity of a consignee is a combination of the country code of the issuing country, and the identity reference allocated by that country. The identity reference must take the following form:

For example, JP1511234567890 for a Japanese importer (country code: JP) whose identification number with Japanese customs (Agency Code 151) is 1234567890.

8. Declarant/Representative

SAD/C88 Box 14: Declarant/Representative; GEMS Header: Declarant auto-filled based on login information, additional information required in box 44.

The declarant's type of representation, their name and address, and if known, their identity number, are to be provided. If declarant information is not supplied, then the person lodging the declaration must be the consignor declared at header level.

On paper declarations the representation code must be shown in square brackets, [1] at the beginning of the number field. The "type of representation" codes are as follows:

1. Trader completing own declaration, ie self representation.
2. Direct representation
3. Indirect representation

If the type of representation has been entered as [1] then no further details need be supplied. In all other cases enter the declarant's identity.

On GEMS, a comment should be made in the Additional Information Box (box 44) as to the type of representation. The comment should simply read "Trader", "Direct Rep" or "Indirect Rep" as is appropriate to the conditions under which the declaration is made.

Any person may appoint a representative (agent) to perform the acts and formalities laid down by customs rules.

Notes

Direct Representation

Where an agent is acting as a 'direct' representative, in the name and on behalf of another person, the declarant and the agent must hold, and be able to produce on customs request, written authority of their powers to act as the declarant's representative.

Failure to produce written authority will result in liability resting with the agent. Where an agent delegates the making of a declaration to a sub-agent and the sub-agent makes the declaration in a direct capacity, in the name and on behalf of the first agent, the sub-agent must hold (and be able to produce on request to customs) written authority of their power to act.

Failure to produce written authority will result in liability resting with the sub-agent.

Indirect Representation

Where the declarant is acting as an indirect representative in their own name, but on behalf of another person, both parties accept joint liability for all information provided.

Where an agent delegates the making of a declaration to a sub-agent in an indirect capacity on behalf of the first agent, then the sub-agent also becomes the customs debtor.

9. Country of Export

SAD/C88 Box 15(a): Country of Export; GEMS Header: Reference box

Enter the country code for the country of export.

On paper declarations, enter "GG" and for GEMS declarations select "[GG] Guernsey" from the drop down where the goods are exported from the Bailiwick.

The country of export must be declared at header level only. No reference to country of export should be made at item level.

If goods are being exported from another country but an export declaration is required to be lodged in the Bailiwick due to export licensing matters and the establishment of trading parties or brokers in the Bailiwick, then the country from which the goods will be exported should be entered instead.

10. Country of Destination

SAD/C88 Box 17(a): Country of Destination; GEMS Header: Country of Final Destination

Enter the country code for the country of ultimate destination, which is also to be completed as part of the countries of routing requirement. (Countries of routing should be included in box 44 where the goods are not arriving directly in the country of destination or be added as routing countries on GEMS).

Where there are a number of items on a declaration but there is only one country of ultimate destination, this must be declared at header level only. No reference to ultimate destination country should be made at item level.

Where there are a number of items on the declaration and there is more than one ultimate country of destination, the ultimate country of destination must be declared at individual item level only, not at the header level. The ultimate country of destination must not be the same for all individual item level data.

Country codes can be found here: [Country Codes - HMRC](#)

11. Identity of the Means of Transport on Departure

SAD/C88 Box 18: Identity of the Means of Transport on Departure; **GEMS Header: Identity of transport and Nationality of transport.**

Enter the identity of the means of transport on which the goods are directly loaded at the time the export declaration is made. For example, if the goods are being carried in a van, then the van registration will be the identity and country of registration the nationality even if it is being loaded onto a RORO (Roll On-Roll Off) ferry with the ferry then becoming the active means of transport crossing the border). If a vessel is the only means of transport for the export, e.g. it is being operated as a LOLO (Load On-Load Off) for either bulk or individual containers not on trailers, then the details will be the same as for the active means of transport crossing the border.

Depending on the means of transport concerned, enter:

- for sea transport, the name of the vessel and date of sailing
- for air transport, the number and date of the flight - where there is no flight number, enter the aircraft's registration number
- for road transport, the vehicle registration number - if a tractor and trailer with different registration numbers are used, enter the registration numbers of both the tractor and the trailer/container. For foreign registered vehicles, enter the nationality of the country of registration.

12. Identity and Nationality of the Active Means of Transport Crossing the Border

SAD/C88 Box 21: identity and nationality of the active means of transport crossing the border;

GEMS: This information will be added by the Carrier upon being correctly manifested (Ensure correct Shipper/Carrier identified in header).

This box has 2 sections - transport identity and transport nationality. Completion of this box is not required in respect of goods being transported via a fixed transport installation (pipeline/Undersea Cable).

On paper declarations, enter the transport identity followed, if required, by the transport nationality.

Section 1 (expected) transport identity

Examples of the information to be provided are:

- for goods leaving the Bailiwick by ship enter the name of the ship

- for goods leaving the Bailiwick by air enter the number and date of the flight - where there is no flight number, enter the aircraft's registration number

In the case of combined transport or where several means of transport are used, the active means of transport is the one which propels the whole combination. For example, in the case of a lorry on a seagoing vessel, the active means of transport is the ship.

Section 2 (expected) transport nationality

Enter the nationality (country) code of the expected or intended active means of transport.

For ships registered in colonies and dependencies of a country enter the nationality of the country.

For ships registered in the UK dependent territories enter the nationality of that territory.

13. Invoice Currency

SAD/C88 Box 22: Currency and total amount invoiced; GEMS Item level: Currency, and Value.

Enter the currency code for the currency stated on the goods invoice along with the total amount invoiced unless the goods have been invoiced in more than one currency or a fixed rate of exchange has been stipulated on the contract of sale. The currency code should be entered in the first subdivision of box 22 on paper declarations followed by the amount in the second division. If an invoice value is not available for the goods in question, the customs value of the goods must be entered instead.

Where multiple currencies have been used or a contractual fixed rate of exchange, enter the currency as sterling and the amount as the total amount converted. A copy of the worksheet or valuation declaration identifying how the conversion was made and rate(s) of exchange used must be attached. Where a stipulated fixed rate has been used, evidence to support its use will usually be required and in all other cases the rate of exchange to be used should be the relevant [rates of exchange for customs purposes](#), as published by HMRC, in force at the time the goods were imported.

NOTE: GEMS automatically converts all foreign currency amounts entered into sterling based on the published HMRC rates

14. Mode of Transport at the Border

SAD/C88 Box 25: Mode of transport at the border; GEMS: This information will be added by the Carrier upon being correctly manifested when under a transport contract or will need to be added to the "Additional Information" box

For paper declarations, enter the relevant code from the list below for the mode of transport corresponding to the active means of transport, which will be used or was used to exit the border of the Bailiwick:

- sea transport - 1
- air transport - 4

- postal consignment - 5 (should only be used for goods handled by the authorised postal operator which is governed by the Universal Postal Union, ie Guernsey Post - the 'actual' mode of transport should be used for all other goods)
- fixed transport installations - 7
- own propulsion – 9

For declarations on GEMS regarding goods not manifested or being carried under a transport contract, the additional information given by travelers regarding their booking details will be deemed sufficient to deduce the mode of transport. Where the goods being exported are a means of transport which is travelling under its own propulsion, e.g. a sailing vessel, then "Exported under own propulsion" should be added to the Additional Information field.

15. Packages and Description of Goods

SAD/C88 Box 31: Packages and description of goods; GEMS Item Level: Packages, Package Type, Goods Description.

For each item on the declaration a description of goods, package marks, number and kind, and any container numbers are to be entered as set out below.

Any description of goods boxes on paper SAD (C88) continuation sheets, which are not used, must be crossed through.

Description of Goods

The goods described in this box must all be subject to the same Binding Tariff Information Reference Number if held for the goods commodity code.

Enter a description of the goods sufficient to identify them. If the goods described here do not comprise the whole contents of a package, enter part case or part container as appropriate. The description of the goods must be the normal trade description expressed in sufficiently precise terms to enable immediate and unambiguous identification and classification. This does not mean copying out the full description as set out in the tariff.

For example, magnesium potassium sulphate (heading 31.04 commodity code 310490000) should be described in those terms and not as other mineral or chemical fertilisers, potassic.

Package marks, number and kind

Identify the packaging that holds the packaging that immediately surrounds the goods, the number of individual items packaged, in such a way that they cannot be divided without first undoing the packing, or number of pieces, if unpackaged.

For example:

- for beer the packaging might be the crate or carton and not the bottle in which the beer is contained or if the goods are contained immediately within cartons contained on a pallet (eg books), the pallet instead should be declared
- for a single consignment in one or a number of containers, the containers themselves can be deemed to be the outer packaging

There is only a need to supply the marks and numbers, quantity and container numbers. In effect, in this example, the container number(s) will be the marks and need only be entered as container details but with reference to this entered in the marks (for example package kind, CN see Container Id details entered).

However, where the goods are subject to different duty rates, for example mixtures of red and white wine or children and adults clothing, the lowest divisible level of packaging must be declared in order to aid identification. So, bottles, wrapping or other packaging will be more appropriate in these examples.

For each kind of package, enter:

1. Packaging Marks

Any marks and numbers on the packages. Taking into account the packaging examples given above, where there is one common identifying number for all of the packaging then only this number need be entered. If there is insufficient space to record all the information, create another set of package details with the same kind of packages code. On paper declarations precede the marks and numbers by PM%, for example PM%ABC123.

2. Number of Packages

The quantity of packages, or for unpackaged goods the number of pieces should be entered. On paper declarations precede the quantity by PN% eg PN%99.

3. Type of Package Code

The codes to be used can be found on the UK Trade Tariff guidance here: [Type of Package Codes](#). On paper declarations precede the package code by PC% eg PC%AE. If there is more than one set of package marks/number/kind for an item, separate each set of details by a colon.

Containers

Complete this if the goods:

- will be in a container at the point of leaving the Bailiwick, enter the container number(s)
- are containerised but the container number(s) are not yet known then enter 'number(s) unknown'
- are not containerised or it is not known whether they are containerised then leave this field blank

To avoid duplication, the container number need only be declared against the first item of a declaration. Where further items on the same declaration are packed into different containers, box 31 will need to show the correct container number at item level.

On paper declarations precede the (list of) container numbers by CN% or, for part containers, by Part Container%, and separate each container number by a comma, for example Part Container%ABCD12345, BCDE234567, WXYZ98765.

Notes

The term container covers:

- *large, re-usable containers, for example, ISO types designed to be transported by road, rail, sea, or air*
- *smaller re-usable types of containers of an internal volume of a cubic metre or more designed to be transported by road, rail, sea or air and capable of specialized handling without unloading*
- *specialized re-usable containers designed to be used for particular goods and transported by road, rail, sea or air*
- *goods are to be regarded as containerised even when a container is mounted on a road vehicle*

16. Item Number

SAD/C88 Box 32: Item number; **GEMS Item Level: Item number automatically updated as items added to declaration.**

On paper declarations enter (in sequential number order, up to the total declared in box 5) the item number.

17. Commodity Code

SAD/C88 Box 33: Commodity code; **GEMS Item Level: Commodity code**

Completion of the commodity code is mandatory at export.

Enter the appropriate commodity code from [the UK Trade Tariff](#) applicable to the goods described in box 31. The first 8 digits are to be entered in the first subdivision. The other subdivisions are to be left blank unless the UK Trade Tariff indicates that additional 4-digit code(s) applies, in which case the code(s) must be entered.

Any Binding Tariff Information Reference Number held for the goods described is to be entered in box 44 against [document code C626](#).

18. Gross Mass

SAD/C88 Box 35: Gross mass; **GEMS Item Level: Gross mass**

This box only needs to be completed on paper declarations if goods are being re-exported from a customs warehouse. By entering the gross mass totals for each item on GEMS, the overall gross mass figure can be automatically generated for the header level in respect of each consignment, groupage and manifest.

Enter, where necessary, up to three decimal places, the gross mass in kilograms as given in commercial documents for the goods declared in box 31. The gross mass is the total weight of the goods and packaging but excluding containers and any other transport equipment used by the carrier.

19. Procedure

SAD/C88 Box 37: Procedure; GEMS Item Level: Additional Information

Enter the appropriate (7 digit) Customs Procedure Code using the relevant CPC description set out in Annex A below to assist completion of the declaration.

On paper declarations, enter the first 4 digits in the first subdivision and the last 3 digits in the second subdivision. For export declarations entered on GEMS, this must be entered in the "Additional Information" box (Box 44).

Entry of a CPC in this box constitutes a formal declaration that the conditions of relevant regulations will be complied with and legally binds the declarant accordingly.

20. Net Mass

SAD/C88 Box 38: Net mass; GEMS Item Level: Net mass

Enter, up to 3 decimal places, the net mass in kilograms of the goods described in box 31. The net mass is the weight of the goods themselves without any packaging.

By entering the net mass totals for each item on GEMS, the overall net mass figure can be automatically generated for the header level in respect of each consignment, groupage and manifest

21. Summary Declaration/Previous Document

SAD/C88 Box 40: Summary Declaration/Previous Document; GEMS Item Level: Previous Documents

Enter the reference data of documents preceding export to a third country. These may include documents such as a commercial invoice, packing list, cargo manifest, container list etc.

A previous declaration, or document, is identified by class, type and reference which on paper declarations these are separated with a dash in the format (class-type-reference (eg Z-380-12345).

Class

The code for the classes of document in use locally is:

- previous document "Z"

Type

Document Type	Code	Export Class
Container list	235	Z
Loading list (delivery note)	270	Z
Packing list	271	Z
Proforma invoice	325	Z
Commercial invoice	380	Z

House waybill	703	Z
Master bill of lading	704	Z
Bill of lading	705	Z
Air waybill	740	Z
Master air waybill	741	Z
Despatch note (post parcels)	750	Z
Multimodal/combined transport document	760	Z
Cargo manifest	785	Z
Bordereau	787	Z
ATA Carnet	955	Z
Export accompanying document	EAD	Z
Other	ZZZ	Z
Administrative accompanying document	AAD	Z

Reference

Enter the reference (for example, identity number) of the declaration or document.

Examples

Z-380-12345 for a straightforward export of goods, ie Class Z, Type 380 (for an invoice) followed by the invoice number/reference number.

22. Supplementary Units

SAD/C88 Box 41: Supplementary Units; GEMS Item Level: “View Measures”

Where, in the [UK Trade Tariff](#) a measure called “Supplementary Units” appears, this indicates that additional information in the form of a measurement unit is needed in addition to the weight. An example is the supplementary units required for wool carpets in the form of coverage of the carpet in m².

For entries made through GEMS, a commodity code will need to be input following which clicking on the link “View Measures” will bring up a dialogue box asking for the appropriate supplementary units if required.

23. Additional Information/Documents Produced/Certificates and Authorisations

SAD/C88 Box 44: Additional Information/Documents Produced/Certificates and Authorisations; GEMS Header Level: Country of Routing, Payment method of shipping/freight costs; GEMS Item Level: UNDG Code and Additional Information.

Box 44 data is entered at header level and/or item level, where:

- header level data applies to the whole declaration
- item level data applies only to the specific item

There are 2 types of header and item level box 44 data, namely AI (additional information) and documents.

Relevant AI codes can be found in Annex B below

The term documents includes items such as certificates, authorisations and export licences. HMRC publish a [list of all the document codes](#) available, although not all will necessarily be relevant to the Channel Islands.

Header Level Data

1. Transport charges and method of payment

The transport charges method of payment is to be provided where available. It is declared at the header level if it is the same for all items otherwise at the item level (on GEMS different payment types should be input in the Additional Information box accordingly for each item in addition to the header level payment method).

The codes used are:

- 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

2. Country/Countries of routing

Identify, in a chronological order, the countries through which goods are routed between the country of original departure and final destination. Do not include the country of export or country of destination in this list as these should be input into box 15a and box17a respectively.

The countries of routing should be provided to the extent known.

Item Level Data

1. Item Level AI Codes

The AI codes for use on export where required can be found in Annex B below.

2. Transport charges method of payment

Only declared at item level if multiple items.

3. UN dangerous goods code (GEMS UNDG Code box)

The UN dangerous goods code must be declared when relevant.

The codes are available on the [UN Economic Commission for Europe web site - Dangerous Goods](#).

4. Item Level Documents

For each document code, a document reference, part, quantity and reason are incorporated as and where required. The reference code and type of document it denotes will usually dictate which information is to be included.

For each document, a status code and a document reference will usually have to be provided. The status code identifies the availability and reason for not supplying a document or the action to be taken with the document. For some status codes a document reference does not have to be entered. The document codes are based on those used by the UK declaration systems and a list of codes for use in declarations made in the Bailiwick can be found in Annex C below.

If further information is required, a full list of the UK codes can be found [here](#), however, please note that not all are relevant to procedures, reliefs, restrictions or schemes available or otherwise in the Bailiwick.

With the exception of some special purpose document codes, a status code will need to be provided. The status code identifies the availability and reason for not supplying a document or the action to be taken with the document. Annex D sets out the status codes and their meanings and Annex C1 identifies which status codes can be used for the relevant document type. Likewise, save for a few exceptions, a reference will also need to be included, e.g. an invoice number or permit reference number.

Where goods are identified by a commodity code that covers some goods that are subject to a documentary requirement (for example, a licence) and others that are not (referred to as 'ex-heading goods'), then status code 'XX' should be used if the actual goods do not require the document.

4.1 Customs' schemes

Authorisation to use a customs procedure with economic impact/end-use.

Customs' schemes are declared as the document reference using the description code identified in the table below for the scheme.

Description Document

IP	IP (Inward Processing)
AU	Authorised Use Relief
TA	Relief under Temporary Admission

If 2 procedures apply, the details for both are to be entered.

The supervising office name and address must be declared.

The document reference has the format: –

“customs scheme”/”supervising office”/”reference”/”year”, where:

- “customs scheme” is the relevant procedure using the appropriate code
- “supervising office” is the 4-digit customs unit code for the supervising office (this is 0461 for the Guernsey Office)

- “reference” is the 3-digit authorisation reference allocated by the supervising office
- “year” is the 2-digit year of authorisation
- Where the authorisation is sought or has been granted by declaration (a simplified authorisation), the digit sets (office ref, Authorisation ref and year) should be replaced with “9”s.

For example: ‘IP/0461/123/07’ for a full authorisation, or ‘IP/9999/999/99’ for a simplified authorisation made by declaration.

4.2 Export Licences and Permits

The types of licences that can be declared for exports are identified in Annex C1 along with the document code that must be used to declare the licence. The information for a licence or permit should be provided in the following format:

“Document Code - [Status Code] Issuing Country Code, Licence Code, Licence Reference Number, and Additional Information (such as quantity, line reference or reason)”

A status code and a document code must always be declared. The document code is currently required when the status identifies that a particular licence is not to be supplied (X-series status codes). This is to identify the licence subject because the licence type is not always sufficient to identify. Other details that can be declared for a document depend on the status and the licence in question.

4.3 Status Code

Enter the appropriate status code from Annex D. The status must be permitted for the licence type and the commodity (see Annex C1 for list of permitted statuses and Annex D for a full list of status codes).

Form of Licence:

- A licence may be either held by the trader or held by the issuing authority (e.g. an Open General Export Licence)
- The licence (or a copy) might be attached or not attached to the declaration
- The license might be subject to part attribution in situations where a quota amount, or similar, is provided for and licence is permitted to be used multiple times, ie licence still valid and will be used in future

4.4 Licence Type and Reference Number

Enter the licence unique reference number allocated by the issuing authority after the “Licence Type” code. If the licence does not have a reference, enter the title of the licence instead.

4.5 Additional Licence/Permit Information

Part

Some licences may cover many products with each one defined as a line. To identify the relevant line of the licence in respect of the specific item being declared enter “P” followed by the relevant line number on the licence, e.g. “P12”.

Quantity

For licences monitored by a quantity enter the quantity in the units specified for the licence (or specific line), for example if the licence (line) is specified in kilograms enter a quantity in (or converted to) kilograms pre-fixed with a “Q”, e.g. Q12.5.

For licences monitored by value the value (converted into the relevant currency if necessary) declared in box 46 (statistical value, see below) will be used to attribute to the licence.

4.6 Reason

A reason must be provided for some status values.

4.7 Document Code Summary

An entry for a document in the Additional Information Box (Box 44) should generally follow this sequence, including relevant information as required:

1. Document Type code followed by a dash “-“;
2. Status code enclosed by a set of square brackets “[AC]”;
3. Country Code;
4. Code denoting licence or authorisation type;
5. Additional information such as part of licence covering goods (P) and/or quantity of goods covered by licence (Q);
6. Reason for use of certain status codes.

Examples:

- 9110- [AE] GGEWP234567 Q123.456
- X018- [UP] GGCEX “eaten by dog-replacement in the post”

The Country code to be used is “GG” for licences or permits issued in the Bailiwick of Guernsey. Documents issued by relevant UK authorities should use the country code of “GB”.

24. Statistical Value

SAD/C88 Box 46: Statistical Value; GEMS Item Level: Additional Information

Where required by the Customs Procedure Code (CPC) or in support of a document such as a licence monitored by value enter the statistical value for the item - in terms of the declaration currency, currently £ sterling.

The value to be declared is the cost of the goods to the purchaser abroad (or, if there is no sale, the price the goods would fetch if sold to a purchaser abroad), it should include packing, inland and transport in the UK-CD Customs Territory, dock dues, loading charges and all other costs, profits, charges and expenses.

For example, insurance and commission accrued up to the point where the goods are deposited on board the exporting vessel or aircraft leaving the Customs Territory. Outward sea/air freight and marine/air insurance on export from the Customs Territory should be excluded, and any cash or trade discounts to the purchaser abroad should be deducted.

For goods re-exported after process or repair in the Bailiwick, the value to be declared must include the charge for the process and the value of the goods when imported.

25. Place and Date, Signature and Name of the Declarant or Representative

SAD/C88 Box 54: Place and date, signature and name of declarant or representative; GEMS: Declaration text pop up on submission of declaration.

Where the declarant is completing the declaration themselves under 'self representation', they shall be liable for the content of all declaration so completed and submitted.

The declaration must be signed according to the following rules. If the consignor is:

- an individual, by that individual or an employee who has been authorised in writing
- a partnership, by one of the partners, or one of their employees authorised in writing by a partner
- a company incorporated in the Bailiwick, by a director or the secretary, or an employee of the corporation authorised in writing by a director or the secretary
- a non-Bailiwick registered firm or company, or a corporation incorporated abroad by statute, by a person authorised by the law of the country in which the firm or company, is established or an employee of the corporation authorised in writing by such a person

Alternatively the declaration may be signed on behalf of the consignor by any firm, company or individual to whom the consignor has given the authority to act as a declarant for customs purposes.

The manner of the authorisation is a matter of arrangement between consignor and their representative but, in giving authority to a representative, the consignor will be assumed to have given authority to the clerks and servants authorised by the representative to carry out all of the consignor's customs business.

Customs may at any time require evidence that a representative has been authorised by a consignor to sign declarations on the consignor's behalf.

If the representative is acting under direct representation, enter:

- the place at which the declaration was made and the date
- the name of the declarant
- 'pp' or 'by' the name of the representative
- handwritten signature/or approved electronic equivalent of the person completing the form
- full name of the person completing the form
- status of the person completing the form (eg director, clerk)

If the representative is acting under indirect representation, enter:

- the place at which the declaration was made and the date
- the name of the representative
- the handwritten signature/or approved electronic equivalent of the person completing the form
- the full name of the person completing the form
- the status of the person completing the form (eg director, clerk)

Some enquiries can be resolved by a telephone call which otherwise could involve delays in document processing and export clearance, therefore it's important that the telephone number of the signatory is entered as well.

In signing box 54 a legal declaration is being made that the details entered on the form and any continuation sheets are true and complete (this includes declarations made and signed electronically through GEMS).

Individual liability will rest with the signatory within the company for the use of that credential. GEMS logins must not be shared under any circumstances, even if employees work for the same company. Any breaches or suspected misuse of GEMS account logins must be reported to the Customs and Excise Team immediately. Misuse may result in an account being suspended and in serious or repeated cases, further penalties being applied.

ANNEX A

Customs Procedure Codes (CPC)

For more information on CPC Codes, including the use of any additional document codes, see <https://www.gov.uk/government/publications/uk-trade-tariff-customs-procedure-codes/exports-customs-procedure-codes>

Codes relevant for use in the Bailiwick are listed below. Codes relating to CAP (agricultural goods) or simplified processes such as the use of C21 forms or the NES CSE MOU operators, do not apply in the Bailiwick and have not been included.

Customs Procedure Codes starting with 10 – Permanent export, dispatch

10 00 001 – Goods in free circulation being exported outside of the UK-CD Custom Territory.

Must not be used for:

- Excise goods held in excise duty suspension
- Non-GB goods on which import charges have not been paid
- Goods subject to any other Customs Procedure or regime controls

10 00 002 – Excise goods already released to consumption in the Bailiwick (excise duty paid) exported outside of the Bailiwick and subject to a claim for drawback of excise duty.

10 00 012 – Goods under certain commodity codes indicated in the UK Trade Tariff exported for military use.

10 00 013 – Goods which are free of duty, are owned by a visiting military force (Non-UK) or its personnel, and were obtained or imported under visiting forces relief.

10 00 018 – All goods exported under the UK's preferential free trade arrangements which are covered by proofs of preferential origin (e.g. EUR1 Movement certificates, Invoice Declarations or Origin Declarations).

10 00 028 – Goods in free circulation being exported outside of the UK-CD Customs Territory as part of a groupage consignment where the total value of the shipment does not exceed £6000. Goods must be consigned from one exporter to one consignee only.

There is no restriction on the number of consignments that can make up the shipment but the total £6000 value limit should not be exceeded.

Consignments “bulked” or grouped under this export CPC must not contain any goods that are not in free circulation or that are subject to any export licensing requirements, prohibitions or restrictions.

10 00 046 – EXS (to be used where an export declaration is not required but an export summary declaration would still be needed regardless)

10 00 051 – To be used for the export of civil aircraft or parts thereof which have previously been entered for Inward Processing and the procedure has been discharged following their first use in accordance with the procedure.

10 00 053 – To be used for goods on an ATA carnet requiring a GEMS declaration due to an associated licence needing to be declared

10 00 096 – Personal effects exported from the Bailiwick to outside of the UK-CD Customs Territory.

This CPC must not be used for:

- Commercial goods
- Non-GB goods on which all import charges have not been paid
- Goods subject to export licensing, Customs controls or any other Customs procedure.

(Box 2 Enter “GBPR” followed by the full name and address of the individual. Documents codes to identify packing list)

10 00 097 – Goods in free circulation that are being exported outside of the UK-CD Customs Territory that are:

- Less than £900 in value
- Weigh less than 1,000kg
- Not dutiable or restricted

The consignment must be to one final customer (Box 8 Consignee) and the total value of the single consignment must not exceed £1500 in total.

10 07 002 – Any excise goods (other than Bailiwick produced goods) removed from an excise warehouse for export out of the Bailiwick.

10 07 006 – Exportation of denatured alcohol and Bailiwick produced beer, wine, made-wine, cider and perry, ex licensed or registered premises (Unclear on intricacies of codes around excise goods to fully understand all the differences in these codes)

10 07 014 – Any Bailiwick produced excise goods removed in duty suspension from an excise warehouse for export out of the Bailiwick

10 07 015 – Tobacco products (in free circulation) exported from registered warehouse premises without payment of excise duty for export outside of the Bailiwick

10 40 000 – Goods held under end-use relief being exported

10 40 004 – Goods being exported after refusal by the importer because:

- The goods are defective
- The goods do not comply with the contract under which they were imported
- The goods were damaged prior to customs clearance

10 40 006 – Free circulation goods exported from the Bailiwick under Inward Processing (IP) prior import equivalence

10 41 003 – Goods being held under IP (drawback) being exported for which a claim for repayment of duty will be made

10 41 004 – Free circulation goods exported from the Bailiwick under equivalence within an IP drawback authorisation

Customs Procedure Codes starting with 21 – Temporary dispatch/ export under outward processing

21 00 000 – Goods temporarily exported outside of the UK-CD Customs Territory for processing.

21 00 004 – Authorisation by declaration – GB goods temporarily exported outside the UK-CD Customs Territory for repair under Outward Processing, with application for authorisation for OPR being made at the time of lodging the export declaration

21 00 006 – GB goods temporarily exported outside of the UK-CD Customs Territory for repair or replacement under the standard exchange system.

21 51 000 – Goods imported to the Bailiwick, under IP (suspension) arrangements, being temporarily exported under outward processing

21 51 B51 – Goods imported into the Bailiwick for process, under IP (suspension) arrangements, being temporarily exported under the OPR simplified procedure for repair, with application for authorisation for OPR being made at the time of lodging the export declaration.

21 51 B52 – Goods imported in to the Bailiwick for process, under IP (suspension) arrangements, being temporarily exported under Outward Processing for replacement under guarantee.

Customs Procedure Codes starting with 23 – Temporary dispatch/ export for return in an unaltered state

23 00 000 – Temporary export of goods in free circulation for return in an unaltered state. Covers free circulation goods not covered under any other export CPC, which are intended to be returned unaltered and then declared for returned goods relief.

Customs Procedure Codes starting with 31 – Redispatch/re-export of goods which are not in free circulation

31 00 000 – Re-export of goods held in temporary storage without being entered for free circulation or a Special Customs Procedure on import

31 40 C12 – Re-export of exhibition goods and cultural items previously imported to a museum or gallery in the Bailiwick on which relief from Customs Duty had been claimed. (Only applies where CPC 40 00 C12 was used on import of the goods)

31 51 000 – Re-export of goods entered to IP, including goods originally imported for repair or alteration under a Free Trade Agreement (FTA)

31 53 000 – Temporary Admission Goods being re-exported outside of the Bailiwick

31 71 000 – Goods re-exported from a Customs Warehouse

ANNEX B

Additional Information Codes

Code	Level Code can be Used	Description	Text
10200	Item	Discharge of inward processing (suspension system)	IP/S goods
10400	Item	Discharge of inward processing (drawback)	IP/D goods
GEN45	Item	Details as indicated by CPC Notes/Specific Instructions	Enter additional text required as indicated by relevant CPC/specific instructions
GRNTR	Item	Guarantee details for goods requiring a guarantee.	Enter the guarantee reference number
LIC99	Item	To declare that goods are not subject to any licences other than those declared.	
MIB01	Header	To declare commercial goods carried by passengers in accompanied baggage or in a private vehicle for trade or business use (Merchandise in Baggage)	
PAL06	Item	I declare that packings being re-exported/used to export the goods on this entry were previously entered to Temporary Admission under paragraph 19 of Schedule 1 of The Customs (Temporary Admission Procedures) (Bailiwick of Guernsey) Regulations 2020	
PAL07	Item	I declare that pallets being re-exported/used to export the goods on this entry were previously entered to Temporary Admission under paragraph 1 of Schedule 1 of The Customs (Temporary Admission Procedures) (Bailiwick of Guernsey) Regulations 2020	
PAL08	Item	I declare that containers being re-exported/used to export the goods on this entry were previously entered to Temporary Admission under paragraph 3 of Schedule 1 of The Customs (Temporary Admission Procedures) (Bailiwick of Guernsey) Regulations 2020	

ANNEX C

Document Codes

Annex C1 – List of Document Codes for Licences with Associated Licence and Permitted Status Codes

Annex C2 – List of Document codes for Customs Authorisation or Approval Documents

Annex C3 – List of Document Codes for other supporting documents

Annex C1

Committee	Licence Description	Licence Type	Document Code	Status Codes - Additional Information
Committee <i>for</i> Home Affairs	Dual use goods: Open General Export Licence	OGE	X002	With the exception of AG, AS, IE, IS, UE, UP, US, XB, XF, XU, enter appropriate status code listed in document status codes
Committee <i>for</i> Home Affairs/EU	Dual use goods: Union General Export Authorisation EU001-exports to Australia, Canada, Japan, New Zealand, Norway, Switzerland (including Liechtenstein) and the United States EU002-export of certain dual-use items to certain destinations EU003-export after repair/replacement EU004-temporary export for exhibition or fair EU005-telecommunications EU006-chemicals	GEA	X002	
Committee <i>for</i> Home Affairs	Dual use goods: Open Individual Export Licence	OIE	X002	
Committee <i>for</i> Home Affairs	Dual use goods: Standard Individual Export Licence	SIE	X002	
Committee <i>for</i> Home Affairs	Dual use goods: Contract Licence	CLA	X001	
Committee <i>for</i> Home Affairs	Military goods, or dual use goods subject to national control: Open General Export Licence	OGE	9104	AC, AE, AF, AP, AT, FP, GE, GP, HP, IP, LE, LP, XW, XX
Committee <i>for</i> Home Affairs	Military goods, or dual use goods subject to national control: Open Individual Export Licence	OIE	9104	

Committee <i>for</i> Home Affairs	Military goods, or dual use goods subject to national control: Standard Individual Export Licence	SIE	9104	
Committee <i>for</i> Home Affairs	Military goods, or dual use goods subject to national control: Standard Individual Transhipment Licence	SIT	9104	
Committee <i>for</i> Home Affairs/Policy and Finance Committee (Alderney)	Radioactive Sources: Open General Transhipment Licence	OGT	9105	AC, AE, AF, AP, AT, FP, GE, GP, HP, IP, LE, LP, XW, XX
Committee <i>for</i> Home Affairs/Policy and Finance Committee (Alderney)	Radioactive Sources: Open General Export Licence	OGE	9105	
Committee <i>for</i> Home Affairs/Policy and Finance Committee (Alderney)	Radioactive Sources: Open Individual Export Licence	OIE	9105	
Committee <i>for</i> Home Affairs/Policy and Finance Committee (Alderney)	Radioactive Sources: Standard Individual Export Licence	SIE	9105	
Committee <i>for</i> Home Affairs	Torture equipment: Standard Individual Export Licence	SIE	9106	AC, AE, AF, AP, AT, FP, GE, GP, HP, IP, LE, LP, XA, XW, XX.
DCMS Secretary of State (UK)	Cultural Goods: Open general export licence (UK)	CEX	9107	AE, AF, AG, AP, AS, AT, FP, GE, GP, HP, IE, IP, IS, LE, LP, UE, UP, US, XA, XF, XU, XW, XX.
Committee <i>for</i> Home Affairs	Cultural Goods: Standard Individual Export Licence	CEX	X018	AC, AE, AF, AG, AP, AS, AT, FP, GE, GP, HP, IE, IP, IS, LE, LP, UE, UP, US, XA, XF, XU, XW, XX.
Committee <i>for</i> the Environment and Infrastructure	E&I issued CITES export (or re-export): Label	ECP	C635	AC

Committee <i>for</i> the Environment and Infrastructure	E&I issued CITES export (or re-export): Permit	ECP	C638	AC, AG, AP
Committee <i>for</i> the Environment and Infrastructure	E&I issued CITES export (or re-export): Notification	ECP	C639	AC, XX
Committee <i>for</i> the Environment and Infrastructure	E&I issued CITES export (or re-export): Certificate	ECP	C400	AC
Committee <i>for</i> Home Affairs	Ozone depleting substance export authorisation (number quoted)	EOD	E013	AC, AE, AF, AG, AP, AS, AT, GE, GP, IE, IP, IS, LE, LP, UA, XB, XF.
Committee <i>for</i> the Environment and Infrastructure	E&I Export waste permit	EWP	9005	AC, AE, AF, AG, AP, AS, AT, GE, GP, IE, IP, IS, LE, LP, XB, XU, XW, XX.
Committee <i>for</i> the Environment and Infrastructure/Department for Environment, Food and Rural Affairs (DEFRA)	Illegal, unreported and unregulated (IUU) fishing regulation catch certificate (IUU) (Catch certificates produced through UK Authority)	IUU	C673	AE, AG, IE or IP
Committee <i>for</i> Home Affairs	Drugs and drugs precursor chemicals: Open individual export licence for drugs precursor chemicals	HOO	9111	AC, AE, AF, AG, AP, AS, AT, FP, XX.
Committee <i>for</i> Home Affairs	Drugs and drugs precursor chemicals: Home Affairs individual export licence for drugs precursor chemicals	HOA	9112	AC, AE, AF, AG, XX.
Committee <i>for</i> Health and Social Care	Drugs and drugs precursor chemicals: Individual export licence for controlled drugs (i.e. one exporter, one consignment)	HCB	9113	AC, AE, AF, AG, XW, XX.

Committee <i>for</i> Health and Social Care	Drugs and drugs precursor chemicals: Open individual export licence for controlled drugs (i.e. one exporter, multiple consignments)	HCE	9114	AC, AE, AF, AG, AP, AS, AT FP, XW, XX
Committee <i>for</i> the Environment and Infrastructure	Animal health certificate	EHC	X001	AE, AP, GE, GP, XX
UK Government Diamond Office (FCO)	Kimberley diamond process certificate	EKM	C034	AE, GE
Committee for Home Affairs/Other SoG Committees	Any Export Licence issued under The Export Control (Miscellaneous Goods) (Bailiwick of Guernsey) Order, 2010, not specified above.	ECM	9005	AC, AE, AF, AG, AP, AS, AT, FP, GE, GP, HP, IE, IP, IS, LE, LP, UE, UP, US, XA, XF, XU, XW, XX.
Various SoG Committees	Any Export Licence or permit issued under the provisions of any enactment in force in the Bailiwick not otherwise specified above.	EXL	9005	AC, AE, AF, AG, AP, AS, AT, FP, GE, GP, HP, IE, IP, IS, LE, LP, UE, UP, US, XA, XF, XU, XW, XX.

Annex C2

Issuing Authority	Authorisation Description	Authorisation Type	Document Code	Additional Information
Guernsey Border Agency	<p>Authorisation to use a Special Customs procedure with economic impact/authorised-use.</p> <p>This document code is used for declaring the following Customs procedures:</p> <p>AU Authorised Use Relief TA (Temporary Admission)</p>		N990	<p>No status code is required for Customs Procedure Authorisation Documents</p> <p>Reference to be set out as Document Type code, Special Procedure code/Authorising Customs Office/Authorisation reference Number/last two digits of year. E.g. N990-TA/0461/123/21</p>
Guernsey Border Agency	<p>Authorisation to use a Special Customs Procedure - Inward Processing (IP)</p>		C601	<p>No status code is required for Customs Procedure Authorisation Documents.</p> <p>Provide reference as set out above for AU and TA.</p>
HMRC	<p>Where Comprehensive Guarantee is Required. CGU - Authorisation for the provision of a comprehensive guarantee, including possible reduction or waiver</p>	CGU	C505	<p>Use where a Comprehensive Guarantee is required. For HMRC issued Comprehensive Guarantees, use country code "GB". Include the guarantee authorisation reference number. No status code required. E.g C505-GBCGU123456</p>
HMRC	<p>Advance Tariff Ruling Decision</p>	ATR	C626	<p>Provide the ATR number with the country code ("GB" for HMRC issued ATRs), Authorisation Type and then authorisation reference number. No status code required. E.g C626-GBATR123456</p>
HMRC	<p>Advance Origin Information Decision</p>	AOI	C627	<p>Provide the AOI number with the country code ("GB" for HMRC issued AOIs), Authorisation Type and then authorisation reference number. No status code required. E.g C627-GBAOI123456</p>

Annex C3

Issued By	Document Description		Document Code	Status Codes - Additional Information
Exporter	Declaration of preferential origin on an invoice or other commercial document bearing as appropriate an original signature of the exporter.		9001	AE, AF, AG, AP, AS, AT, GE, GP, LE, LP, UE, UP, US, XA, XB. Also insert the invoice number(s).
Exporter	Movement Certificate EUR-MED		U045	AC - Only required where the document requires endorsement by the Customs Authority
Exporter	EUR-MED declaration of preferential origin on an invoice or other commercial document bearing as appropriate an original signature or approval number of the exporter in a Pan-Euro-Mediterranean Country		U048	AC - Only required where the document requires endorsement by the Customs Authority
Relevant Authorised Body in Country of Issue	CPD Carnet		9CPD	AC - Only required where the Carnet requires endorsement by the Customs Authority. Include reference number of CPD Carnet. i.e 9CPD-1234567[AC]
International Road Union (via affiliates acting as Guaranteeing Associations)	TIR Carnet		N952	AC, AE, AF, AG, AS, AT, GE, GP, JA, JE, JS. - Also enter the TIR reference number
Chambers of Commerce in Country of Issue (London Chambers for Bailiwick ATAs)	ATA Carnet		N955	AC - also enter the Carnet number E.g. N955-[AC]GB/LO01/21/12345

Customs/MoD	Form 302 (NATO)		C624	AC, AE, AF, AG, AP, AS, AT, GE, GP, IE, IP, IS, LE, LP, XB, XF, XW, XX. Enter reference number of the form(s).
Exporter/Trader	Proforma invoice		N325	AC, AE, AF, AG, AS, AT, GE, GP. Enter invoice reference number
Exporter/Trader	Commercial Invoice		N380	AC, AE, AF, AG, AS, AT, GE, GP. Enter invoice reference number

ANNEX D

Status Codes

Status	Description
AC	Document attached for certification by customs
AE	Document attached – exhausted by (or only applies to) this entry (document returned to the trader)
AF	Document attached – exhausted by (or only applies to) this entry (document returned to the relevant Department)
AG	Document attached – exhausted by (or only applies to) this entry (document retained)
AP	Document attached – part use (applies to this and other entries) (document returned to the trader)
AS	Document attached – surrendered (document returned to the trader)
AT	Document attached – surrendered (document returned to the relevant department)
FP	Facsimile attached – part use (applies to this and other entries)
GE	Document with the goods – exhausted by (or only applies to) this entry
GP	Document with the goods – part use (applies to this and other entries)
HP	Facsimile with the goods – part use (applies to this and other entries)
IE	Details held by issuing authority – exhausted by (or only applies to) this entry
IP	Details held by issuing authority – part use (applies to this and other entries)
IS	Details held by issuing authority – surrendered
LE	Lodged previously – exhausted by (or only applies to) this entry
LP	Lodged previously – part use (applies to this and other entries)
UE	Paper (held by trader) unavailable – exhausted by (or only applies to) this entry
UP	Evidence required is unavailable – part use (applies to this and other entries)
US	Paper (held by trader) unavailable – surrendered
XA	Electronic or paper document to be advised
XB	Document not required – quantity below ‘de minimus’
XF	Document not required – goods not going into free circulation
XU	Unknown, specific document can’t be identified – security and/or undertaking may be required as detailed for the document or Customs Procedure Code
XW	Waiver claimed
XX	Ex-heading* goods for which the document doesn’t apply

Where status codes XX or XW are used, an explanatory comment supporting the use of these codes should always be included. Use of status code XX or XW is a legal declaration that the goods are exempted from documentary controls. Sufficient evidence must be held in records to demonstrate eligibility for the waiver or exemption which must be produced if requested by a Customs Officer.

*Where a commodity code covers both goods that are liable to documentary requirements and goods that do not, the goods that do not require documentary clearance are referred to as “Ex-heading goods”.