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Record Keeping: Rules of Origin and Preferential Claims

Public Notice issued by the Chief Officer of Customs and Excise under section 78A of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972.

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.

Introduction

This notice concerns the keeping of records in respect of goods where a Bailiwick based producer or exporter of the goods has provided a declaration concerning the origin of the goods, which may be used to obtain a preferential rate of duty in the country of import, or, where a Bailiwick based importer has declared goods on import and has claimed a preferential rate of duty available under a Free Trade Agreement (“FTA”) with the country or trading bloc of export.

A statement on origin, however referred to or styled in a FTA (which may include “origin declaration”, “declaration of origin”, or “statement on origin”), is any statement made on a commercial document, such as an invoice, packing list or delivery note, which has enough detail to identify the origin of the goods. A statement on origin made by the producer or exporter should follow the format and text as provided in the relevant FTA for making such statements in respect of a claim for preferential rates.

An importer may either rely on a statement on origin made as above or in some cases, where the relevant FTA permits, use their own importer’s knowledge in place of a statement on origin. References below to provisions of “s.78A” are to provisions of section 78A of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972.

Part 1 - Export

1. Records to be Kept and Preserved (s.78A (2)(a))

The following records must be kept by the producer and/or exporter who has made the statement on origin:

- The statement on origin
- Supporting documents including details of matters such as:
 - Purchase, cost, value and payment for the goods
 - Details of any other goods or materials incorporated or manufactured into the exported goods
 - Processes carried out on goods or materials
 - Originating status of all materials used in the production or manufacture
 - Purchase, cost, value and payment for all materials used in production or manufacture
- A copy of the export declaration

2. Form in Which Records are to be Kept (S.78A (2)(b))

A person may keep and preserve records in written or electronic form, or in any other form accessible by and acceptable to the Chief Revenue Officer, which enables any Customs officer to examine that person's compliance with Customs obligations under the application of [the UK Tariff](#), including preferential rates of duty derived through UK trade agreements, and/or the export of goods from the Bailiwick.

3. Period for Which Records Must be Kept and Preserved (S.78A (2)(c))

Records must be preserved from the date the record is created to the end of the relevant period specified below. Where mentioned below, a 'year' refers to a calendar year.

Where goods have been declared for the common export procedure and the goods are accompanied by a statement on origin, the relevant period ends four years after the creation of the statement on origin unless the relevant trade agreement being relied upon specifies a longer minimum time period, in which case the records must be preserved for that longer period.

Part 2 – Import

4. Records to be Kept and Preserved (S.78A (2)(a))

The following records must be kept by the importer where a claim for preferential treatment has been made:

- If the claim was based on a statement on origin, the statement on origin made out by the exporter
- If the claim was based on the importer's knowledge, all records demonstrating that the product satisfies the requirements for obtaining originating status, including, but not limited to, supporting documents identifying the:
 - purchase, cost, value and payment for the goods
 - processes carried out on the originating goods or materials
 - originating status of materials used to produce the originating goods
 - purchase, cost, value and payment for all the materials used in the manufacture
- If the claim is being made under the UK Generalised Scheme of Preference, a copy of the Generalised Scheme of Preferences Form A
- Any other documentation related to the good's importation, including a copy of the import declaration

5. Form in Which Records are to be Kept (S.78A (2)(b))

A person may keep and preserve records in written or electronic form, or in any other form accessible by and acceptable to the Chief Revenue Officer, which enables any Customs officer to examine that person's compliance with Customs obligations under the application of [the UK Tariff](#), including preferential rates of duty derived through UK trade agreements, and/or the export of goods from the Bailiwick.

6. Period for Which Records Must be Kept and Preserved (S.78A (2)(c))

Records must be preserved from the date the record is created to the end of the relevant period specified below. Where mentioned below, a 'year' refers to a calendar year.

Where goods have been declared for the free circulation procedure and a claim for preferential treatment has been made, the relevant period ends four years after the acceptance of the declaration by the Chief Revenue Officer unless the relevant trade agreement being relied upon specifies a longer minimum time period whereupon the records must be preserved for that longer period.

Where goods have been declared to a storage procedure, the relevant period will commence from when a declaration to free circulation has been made provided that the declaration is made within the time period the relevant statement on origin remains valid.