10 steps to importing goods into Jersey

Overview

If you are new to importing to Jersey or are an experienced importer some of the procedures have changed because of Brexit. We have put together this '10 steps to importing goods into Jersey' guide to help you navigate the process.

1. Get your business ready to import

An EORI number is a number that a UK business needs for paying UK VAT on imports. Technically a Jersey business does not require a UK EORI number to import goods however, many international suppliers are asking Jersey businesses to supply one.

Applying for an EORI number is free, easy to do and can assist Jersey businesses with the process of importing especially if:

- It is giving information directly to HM Revenue & Customs via one of its digital systems.
- UK or other suppliers insist that Jersey traders provide an EORI number.

To apply for a UK EORI number:

- Click here https://www.gov.uk/eori scroll down to the green box.
- Before you get an EORI number you will need a government gateway ID, this can be created at the same time. To create the gateway ID you will need to have your industry SIC code, the date your business was registered, trading name and address.

2. Check the business sending you the goods can import to the UK

The business sending you the goods may need:

- To make an export declaration in their country
- Licences or certificates to send goods to the UK

Speak to your supplier to make sure they understand the process that they need to follow, in their own country and throughout the logistics chain, to export goods to you.

It is particularly important that your supplier is clear, on all its documentation, about where the goods have originated from and whether and when duties have been paid on their journey to Jersey.

3. Decide who will make the customs declaration and transport the goods

You can hire someone to deal with customs and transport the goods for you, or you can do it yourself.

Most businesses that import goods use a transporter or customs agent and, although this can add additional cost, it is particularly helpful if you import small amounts or import infrequently. To understand their role and who you can work with follow this link:

Jersey customs advice on customs traders and agents

4. Find out the commodity code for your goods

You will need to include the commodity code on your import declaration. The commodity code will determine the rate of duty you need to pay for the type of goods and if you need an import licence. Some commodity codes also have reliefs and quotas, reducing or removing the tariff rate entirely.

UK Link to commodity codes search

5. Check if you need a licence or certificate for your goods

You cannot bring some goods into Jersey without a valid licence or permit. They include:

- Liquid milk
- Illegal drugs
- Endangered animals and goods made or taken from them
- Firearms, ammunition, accessories, and other

weapons

- Explosives and firework's
- Chemicals for making weapons
- Flick knives, gravity knives and CS gas sprays
- Indecent and obscene material

If you intend to import any of these goods you must contact Jersey Customs for more information on Tel: 01534 448000 or email: rgc@gov.je .

6. Find the value of your goods

When you make your import declaration, you will need to include the value of your goods to calculate how much duty and taxes you'll need to pay.

This link outlines the ways to calculate the value.

Work out the value of your goods for customs

Some goods, for example free packaging or retuned goods, are eligible for reliefs from paying duty. Read this guide for more information:

Relief from customs import duty

7. Check that the labelling of the goods you import complies with Jersey law.

Food labelling laws Jersey

8. Get your goods through Jersey customs

Where goods are imported from a place outside the Customs Union, or goods imported were not made in the UK customs union, a declaration will need to be submitted by the trader or their agent. This can be done by logging into the business account on the Customs declaration and payment website (CAESAR).

These guidance notes will assist with the declaration process.

Guide for businesses – Third Country imports

NEW – From January 1st 2022 pre-declarations of imported goods from outside the CTA (UK, Guernsey and the Isle of Man), commonly called "third county imports" will become mandatory, before goods will be released.

Guide for businesses pre-declaration of third country imports

If a pre-declaration for your goods was not possible before they arrived you can do a full declaration on arrival, or if you still don't have all the information you need, apply for a simplified declaration to clear your goods via the below link. You will still be required to complete a supplementary declaration for all simplified declarations within days.

Customs declaration and payment website

Where goods are imported from within the UK Customs Union, these guidance notes will assist with the declaration process.

Guide for businesses – UK imports

9. Know what you're going to pay – GST, and duty on imports

Import GST is payable on nearly all goods entering Jersey and there is no de-minimis level for businesses. Import GST can be offset by charging sales GST, so it is a good idea to consider a becoming a GST registered business. Read Jersey Gov information on GST

Goods entering Jersey may also incur excise duty or taxes and this will be dependent on:

- How the goods were imported to Jersey and did they arrive "in free circulation" to Jersey
- The country of origin (where they were made, not sent from) see section 10
- The goods commodity code (section 4)
- If the goods are exempt (section 6)
- If the country from which the goods have been supplied has a trade agreement with the UK. If this is the case it may be possible to pay less duty or no duty

on the goods (known as a ‘preferential rate’).

Find out if you can claim a preferential rate of duty

If your goods come from outside the UK customs union and the items do not qualify for a preferential rate, you may have to pay the common customs tariff (UK global tariff) that applies to your product.

10. Origin of goods, invoices, and records

The rules of origin requirements are some of the most important provisions that your business needs to understand and comply with when trading with the EU. These links explain the most important rules and provisions to ensure you pay zero tariffs on both imports and exports:

Rules of origin for goods moving between the UK and EU

When you import goods into Jersey that were made outside the UK customs union, you must supply proof of the country of origin of the goods. The format for providing this proof of origin is specified in the Trade Agreements between the UK and the relevant country. Trade Agreements do differ, so it is important to check the requirements of the one you wish to take advantage of. Proof on origin can normally be supported by one or more of the following ways:

- A certificate issued by the local chamber of commerce in the country of origin
- A statement of origin made out by the exporter. This must be part of official invoice documentation that confirms it can be used as a statement of origin and contains a clear description of the goods.
- The importer’s knowledge of the products origin. When claiming importers knowledge, the businesses must have supporting documents to prove origin from their exporter or the products manufacturer.
- By a Registered Customs Exporter.

So long as they are declared to the customs authorities as meeting the origin rules, some goods may be imported

without the need for a formal proof of origin (a waiver). A waiver on proof of origin requirements is applied to any consignment valued under £1000 that is imported into the UK Customs Union from the EU, regardless of whether the goods are imported for commercial or non-commercial purposes.

It is important that you retain the correct invoices and records about your imports so they are available for routine customs audits.

Jersey customs audit process

Glossary of terms and abbreviations

CAESAR: Jersey Customs online portal to declare goods

GST: Goods and Services Tax (Jersey)

DDP: Delivery duty paid

The Customs Union: UK, Guernsey Jersey and the Isle of Man

CCT / Common Customs Tariff: Tariff charged on all goods imported from outside the customs union.

Commodity Code: Commodity code or Tariff Classification: Helps to identify what rates of duty apply and whether any other specific controls are relevant

Excise: Duty on alcohol, tobacco, and fuel

UK global tariff: Determines tariffs on goods imported into the Customs Union

De Minimis: The threshold under which GST is not collected on personal goods (currently £60) businesses are not entitled to use de minimis so pay GST on all eligible imports.

Goods in free circulation: Goods that have been produced within the customs territory or have been imported into

the UK with customs duty paid.

Goods not in free circulation: Goods not produced in the customs territory, no customs duty has been paid, or import formalities completed

CLC: The tracking reference for your goods

EORI: Economic Operators Registration Identification. This is a unique ID code used to track and register customs information in the EU and UK.

Webinar - Importing goods into Jersey

On 30th March 2020 we held a webinar with Customs & Immigration answering your questions on Importing goods into Jersey. Moderated by Lorie Rault, Head of Retail at Jersey Business with Paul Ecobichan of Jersey Customs and Immigration giving their expert and practical input to the session.You can view it here.



Relevant Links

- Gov.uk/EORI
- Jersey customs advice on customs traders and agents
- UK Link to commodity codes search
- Work out the value of your goods for customs
- Relief from customs import duty

- Food labelling laws Jersey
- Customs declaration and payment website
- Guide for businesses – Third Country imports
- Guide for businesses pre-declaration of third country imports

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