

DRAFT CUSTOMS AND EXCISE (JERSEY) LAW 199

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by the Finance and Economics Committee**



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REPORT

The Finance and Economics Committee and the Agent of the Impôts have been concerned for some time with the difficulty of reconciling good administration and modern commercial practices with the provisions of the various Laws relating to Customs and Excise, some of which date back as far as 1845. There are currently at least two Laws for each of the four categories of goods liable to excise duty, i.e. wines and spirits, beer, tobacco and fuel, most of them written in French.

(A typical example is the Loi (1845) sur la Régie des Impôts, the principal Law covering excise duty on wines and spirits. This was enacted at a time when the duty on wines and spirits was the main source of public revenue, when virtually all wines and spirits were imported in barrels, when there was no standardization in production or packaging, and smuggling typically consisted of landing barrels by night in isolated bays.

The principal customs Law was enacted in 1972. This was, however, based on United Kingdom legislation dating from 1952, which in turn was the product of a long history of addition, amendment and consolidation, resulting in much duplication and ambiguity.)

As a result, a new, comprehensive Law integrating both customs and excise has been drafted. In the interests of continuity, the structure of the Law is based on the Customs and Excise (General Provisions) (Jersey) Law 1972. Incorporated in it is a separate section which relates specifically to excise duty, replacing the duplicated and often conflicting provisions of the various excise Laws.

The main aims of this Law are to -

- improve provisions relating to smuggling and fraud;
- clarify the implementation of Jersey's relationship with the European Community as far as customs matters are concerned;
- remove a whole raft of out-of-date or unnecessarily bureaucratic provisions; and

- introduce readily accessible and flexible rules regarding excise duty.

A detailed analysis of each Article of the Law is shown in the attached document entitled "BACKGROUND AND DETAILED NOTES".

The draft Law, which has been the subject of very close scrutiny by the Law Officers' Department, takes into account as far as is appropriate customs legislation in force in the United Kingdom. It has also been influenced by years of consultation with all those commercial sectors whose activities are affected by customs and excise requirements.

BACKGROUND AND DETAILED NOTES

Rationale behind the new Law

As can be seen from the Fourth Schedule, the legal basis for the activities of the States of Jersey Customs and Excise is both old and complex. The various excise Laws, dating back to 1845, both repeat and contradict each other. They, in turn, are frequently contradicted by the Customs and Excise (General Provisions) (Jersey) Law 1972. It should be noted that this Law was already out-of-date when it was drafted.

It should also be noted that the Department has been required to either ignore, or interpret very liberally, many legal provisions in recent years; due principally to changing commercial practice but also the requirements of the Single Market.

The main focus of General Provisions was payment of duty. The provisions concerning the prevention of smuggling are more appropriate to the stereotype of the old style excise smuggler bringing ashore barrels of brandy at Bonne Nuit. They are frequently inappropriate for the late twentieth century drug smuggler with heroin concealed internally or someone intent on breaching United Nations Sanctions.

At the same time, the very restrictive and detailed provisions concerning the import and export of goods, charging of customs and excise duty, repayment of drawback, relief from duty etc. are no longer relevant in the light of modern commercial practice and the Single Market. The Law no longer reflects what occurs in practice. The new draft has involved extensive pruning, significant parts being dropped because they are anachronistic or too restrictive. All the old excise Laws have been repealed and replaced by a Part specific to excise which establishes principles and permits a flexible approach rather than defining detailed procedures as previously.

Several Articles have been reduced by removing much of their detailed provision, such as prescribing the information to be put on a declaration. An example is the old requirement for countries of origin to be declared, information which is nowadays rarely of interest. The well-established means of using Agent's Directives to determine the detail has been extended. An appeals procedure has also been introduced in order to constrain administrative abuse, although it should be noted that there is

no record of such abuse in the past.

Protocol 3 of the Treaty of Accession of the United Kingdom to the European Community defines Jersey's relationship with the Community. The European Communities (Jersey) Law 1973 makes provision for the implementation of the ensuing arrangements. This Law includes both general provisions and some specific to customs. The opportunity has been taken to move the latter to what may be considered their more natural home, the Customs Law, and also to clarify our obligations in this area.

As Jersey is part of the customs territory of the European Community, most European Community rules on the importation, exportation and movement of goods apply in the Bailiwick; including the implementation of the Community Customs Code and the Convention on Mutual Assistance and Co-operation. However, as a result of the Bailiwick being outside the Community for VAT and excise matters, we are able to maintain controls at the frontier which would no longer be appropriate between member states.

The general level of fines has been revised, increasing the 1972 figures by roughly the change to the RPI, with some adjustments to ensure consistency. In addition, the fines for several offences have now been made unlimited; these latter changes are all noted in the appropriate place, together with all increases in maximum prison sentences. All these changes have the approval of the Attorney General.

In conclusion, this Law will ensure that we will have an adequate, and flexible, legal basis for our activities well into the next century.

Terms used to describe status are as follows -

New

This introduces new powers, obligations or exemptions.

Re-drafted

Re-written either -

for the sake of consistency;

for the sake of clarity;
to remove redundant or superannuated provisions; or
to merge different parts of General Provisions,

where there has been no significant change in the actual effect
of the relevant part of the Law.

No change

New Article repeats the old one word for word.

Full names of legislation are used except for -

Customs and Excise (General Provisions) (Jersey) Law 1972 -
“**General Provisions**”; and

Customs and Excise Management Act (the principal United
Kingdom Law) - “**CEMA**”.

PART I

PRELIMINARY

ARTICLE 1 - Interpretation

This is the usual set of definitions which is necessary for the avoidance
of doubt.

ARTICLE 2 - Calculations

This Article specifies how alcoholic beverages and hydrocarbon oils
should be measured for duty purposes.

Source

- (1) - Part IV Finance (Jersey) Law 1981 (except for (c) which
ties in with the definition of “hydrocarbon oil”).
- (2) - New.
- (3) - Article 1(2) Revenue Duty on Oils and Spirits (Marking
and Colouring) (Jersey) Order 1980.

Status

Re-drafted and new.

Notes

- (1) and (3) - Minor re-drafting for clarity.
- (2) - When the 1845 Law was drafted, virtually all wines and
spirits were imported in bulk and every barrel was
individually gauged. This new provision confirms the
now long-established practice whereby information on
commercial documentation or on the labels of the product
in question is usually relied on.

ARTICLE 3 - Time of importation and exportation

This Article defines the time when goods are regarded as having been
imported or exported.

Source

Article 43 General Provisions.

Status

Re-drafted and new.

Notes

The point of importation for goods coming by sea, other than
for the purpose of determining liability to duty, is now defined
as their arrival within the territorial seas of the Bailiwick. This
closes a gap in our legislation whereby a boat carrying
prohibited goods, if challenged within our coastal waters, could
offer as a defence that the goods were not destined for Jersey.
The time of importation for determining duty remains when the
goods come within the limits of a port. Otherwise we would
have the anomalous situation whereby, for example, a cargo of
wines and spirits on a boat travelling between Guernsey and
St. Malo would incur a liability to Jersey excise duty en-route.
The time of exportation has been re-defined. The critical goods
which need to be controlled on export are now prohibited and
controlled goods (military and dual-use goods, antiques and
other cultural goods, endangered species). The former
definition was aimed at dutiable goods on which drawback of
duty was normally being claimed.

There has been minor re-drafting for clarity.

PART II

ADMINISTRATION

ARTICLE 4 – Agent and other officers of the Impôts and delegation of functions

This determines procedures for appointing, and removing, the Agent of the Impôts and defines the authority of officers.

Source

Articles 1 and 2 Loi (1845) sur la régie des impôts.
 Article 1 Loi (1934) sur la régie et la mode de perception de l'impôt sur le tabac.
 Article 1 Loi (1934) concernant l'impôt sur la bière.
 Article 1 Revenue duty on oils and spirits (Administration) (Jersey) Law 1940.
 Articles 2(2) and 3 General Provisions.

Status

Redrafted and new.

Notes

An additional provision has been added relating to the removal of the Agent of the Impôts, together with some redrafting for consistency with other States appointments, e.g. Treasurer of the States, Chief of Police, Comptroller of Income Tax.

ARTICLE 5 - Duties of Officers

Defines what Jersey Customs is expected to do.

Source

Articles 1 and 2 Loi (1845) sur la régie des impôts.
 Article 2(1) General Provisions.
 Article 1 Loi (1934) sur la régie et la mode de perception de l'impôt sur le tabac.
 Article 1 Loi (1934) concernant l'impôt sur la bière.
 Article 1 Revenue duty on oils and spirits (Administration)

(Jersey) Law 1940.
 Import and Export (Control) (Jersey) Law 1946.
 Import and Export (Control) (Jersey) Order 1992.

Status

Re-drafted.

Notes

Re-drafted for consistency.

ARTICLE 6 - Community customs requirements

This determines certain obligations and powers as a result of Protocol 3 of the Treaty of Accession. It refers to charging duty on goods according to the Common Customs Tariff of the European Community, mutual assistance on customs matters, the requirement to provide information concerning the movement of goods, and the power for the Committee to make Orders implementing Community obligations.

Source

- (1) - Article 3 Import Duties (Jersey) Law 1932.
 - Article 4(1), (2), (3) and (4) European Communities (Jersey) Law 1973.
- (2) - Article 4(6) European Communities (Jersey) Law 1973.
- (3) - New.
- (4) - Article 4(5) European Communities (Jersey) Law 1973.
- (5) - New.

Status

Re-drafted and new.

Notes

- The customs provisions of the European Communities (Jersey) Law 1973 are now incorporated in the principal customs Law.
- (1) - Updates primary provision for charging customs duty.
 - (2) - Slight re-drafting for clarity.
 - (3) - New provision as part of our obligations on mutual assistance.
 - (4) - Simplified drafting.
 - (5) - New offence to enable enforcement.

ARTICLE 7 - Assistance to be rendered by police

Police officers are required to assist in the enforcement of this Law.

Source

Article 4 General Provisions.

Status

No change.

ARTICLE 8 - Receipt of duty

This Article determines what happens to the duties (estimated at £35m. for 1999) collected by Jersey Customs.

Source

Article 6 General Provisions.

Status

Re-drafted.

Notes

Minor re-wording.

ARTICLE 9 - Bribery and collusion

It is both an offence to bribe a customs officer and for an officer to accept a bribe.

Source

Section 15 CEMA.

Status

New.

Notes

This introduces a new offence in Jersey legislation. It has been re-drafted from CEMA to improve clarity and introduce necessary Jersey amendments.

ARTICLE 10 - Obstruction of officers, etc

It is an offence to stop a customs officer performing his duty.

Source

Article 5 General Provisions.

Status

Re-drafted.

Notes

Fine is now unlimited.

ARTICLE 11 - Impersonating an officer

It is an offence to pretend to be a customs officer in order to perform an unauthorized act.

Source

Article 13 CEMA.

Status

New.

Notes

This introduces a new offence in Jersey legislation. It has been re-drafted from CEMA to simplify the wording.

*PART III***CONTROL OF IMPORTS AND EXPORTS****ARTICLE 12 - Designation of ports and airports**

Only certain places may be approved for the movement of goods and passengers.

Source

Article 7 General Provisions.

Article 6 Import and Export (Control) (Jersey) Order 1992.

Status
Re-drafted.

Notes
Improved structure and clarity.

ARTICLE 13 - Officers' powers of boarding and access

Customs officers have the right of free access to any ship or aircraft in the Bailiwick. Safe access and egress must be provided for the purpose. Ships when summoned to stop must do so.

Source
(1), (3), (4), (5) and 6 - Article 8 General Provisions.
(2) - Parts of Article 58 and Article 71(2) General Provisions.

Status
Re-drafted and new.

Notes
The provisions for ships and aircraft were formerly slightly different; they have now been brought into line with each other. A requirement for **safe** access and egress for aircraft has been added to that for ships. The fine in 13(2) is now unlimited, together with a custodial sentence.

ARTICLE 14 - Carrying away officers

It is an offence for a boat or aircraft to carry away a customs or police officer against their will.

Source
Article 12 General Provisions.

Status
No change.

Notes
Fine is now unlimited, together with a custodial sentence.

ARTICLE 15 - Approved premises

Goods which are under customs control can only be kept in places approved by Jersey Customs. This approval may impose obligations on the person responsible for the premises.

Source
(1) - Articles 7(3) and 41(1) General Provisions.
(2) - Article 41(2).
(3) - New, but distilled from the various excise Laws such as Article 21 of the Loi sur les distilleries 1860, Articles 8 and 9 of the Loi (1934) concernant l'impôt sur la bière etc.
(4) - Article 18 Loi (1934) sur la régie et la mode de perception de l'impôt sur le tabac.
Articles 42 and 43 Loi (1934) concernant l'impôt sur la bière.
Article 17 Revenue Duty on Oils and Spirits (Administration) (Jersey) Law 1940.
Article 19 Loi sur les distilleries 1860.
Article 70(1) General Provisions.
(5) - Article 7(7) General Provisions.

Status
Re-drafted.

Notes
The principle of using approved premises as the basis of control for dutiable goods, whether imported or manufactured locally, has developed over the years as a result of the need to have commercially acceptable systems while at the same time protecting the revenue. This Article consolidates a variety of separate provisions.

ARTICLE 16 - Requirement to provide facilities

This requires the person responsible for approved premises to provide the facilities a customs officer needs to perform his duties when on those premises.

Source
Article 67 General Provisions.

Status
Re-drafted.

Notes
Much simplified.

ARTICLE 17 - Movement of goods under customs control

Jersey Customs may restrict the movement of goods under customs control.

Source
Article 11 General Provisions.

Status
Re-drafted.

Notes
Addition of specific reference to approved premises, which is now the basis of excise control. Clearer structure.

ARTICLE 18 - Persons entering or leaving the Bailiwick

This empowers customs officers to perform their most visible rôle, the control of passengers at the frontier.

Source
Article 32 General Provisions.

Status
Re-drafted and new.

Notes
(1) - Removal of requirement to declare all goods obtained outside the Bailiwick. Only prohibited, restricted and dutiable goods need now be declared. This reflects current practice.
(2) - Addition of the provision at 2(b). The ability to ask questions, other than about the goods carried, to determine whether an offence has been committed is an

integral part of anti-smuggling controls and has always been considered implicit in our powers. The opportunity has been taken to make it explicit.
(3) and (4) - Slight re-drafting for clarity.

ARTICLE 19 - Import and export control

This gives the Committee power to prohibit, or restrict by means of licensing, goods coming into or leaving the Bailiwick. Current prohibitions and restrictions cover a great range of goods and are in response to purely Insular requirements, like the importation of milk, European Union obligations such as quotas on third-world textile goods, matters of United Kingdom foreign policy such as arms exports and international obligations like United Nations sanctions.

Source
Import and Export (Control) (Jersey) Law 1946.
Parts of Articles 22 and 30 General Provisions.

Status
Re-drafted.

Notes
No change in the content, only necessary re-drafting to remove duplication.

ARTICLE 20 - Importation and exportation of goods by pipe-line

Specific powers to cover the movement of goods by pipe-line.

Source
Article 42 General Provisions.

Status
No change.

ARTICLE 21 - Importation and exportation by post

This Article requires the contents of postal packets to be declared.

Source

Articles 5, 6, and 13 Post Office (Customs and Excise Provisions) (Jersey) Order 1975.

Status

Re-drafted.

Notes

Simplified requirements to reflect current practice and introduce flexibility. Postal Administration have been consulted.

ARTICLE 22 - Powers and duties of postal officers

This allows for postal employees to carry out the duties of an importer or exporter and for the duty on postal packets to be accounted for.

Source

Articles 9, 10 and 12 Post Office (Customs and Excise Provisions) (Jersey) Order 1975.

Status

Re-drafted.

Notes

Improved clarity, no material change.

ARTICLE 23 - Power to require evidence in support of information

This requires that information provided to customs may need to be supported by evidence. Any goods in question may be detained until such evidence is produced.

Source

Article 33 General Provisions.

Status

Re-drafted and new at (2).

Notes

This Article, inter alia, supports the provisions of Article 19(3).

(1) - Minor re-wording.

(2) - Addition of power of detention of goods in respect of which such evidence has been requested. It is primarily aimed at suspected proceeds of drug trafficking.

*PART IV***IMPORTS****ARTICLE 24 - Inward entry of ships and aircraft**

This Article provides for the first stage in the control on imported goods. In practice it means that shipping companies and airlines must produce to customs sufficient information to identify all the goods imported into the Island on any given ship or aircraft. In practice this control is based on commercial documentation which is raised by the companies concerned to meet their own requirements.

Source

Article 14 General Provisions.

Status

Re-drafted.

Notes

Minor re-structuring otherwise no change. (This important Article was updated in 1991.)

ARTICLE 25 - Entry of goods on importation

This provides that the importer of any goods must declare them for customs purposes. It also allows for the Agent of the Impôts to waive this requirement. In practice a formal import entry is required for only a tiny fraction of the goods imported into the Island.

Source

Article 15 General Provisions.

Status

Re-drafted.

Notes

(1) - No change.

(2) - Clearer English.

(3) and (4) - The very specific requirements in the old paragraph (3) have been made more general, in the manner of the re-drafting of Article 14 in 1991. This provides more flexibility in changing circumstances.

(5) and (6) - No change.

ARTICLE 26 - Duty on imported goods

Duty must be paid before goods are delivered. In practice this requirement is usually waived for commercial importers under the provisions of Article 28. This Article also allows for the Agent of the Impôts to impose conditions where liability to duty is dependent on being used for a particular purpose.

Source

(1) - Article 20(1) General Provisions.

(2) - Article 44(4) General Provisions.

Status

Re-drafted.

Notes

Simpler wording, no significant change.

ARTICLE 27 - Forfeiture for breach of certain conditions

This imposes penalties for the breach of any conditions imposed under Article 26.

Source

Article 46 General Provisions.

Status

Re-drafted.

Notes

Simpler wording, no significant change.

ARTICLE 28 - Suspension of duty

This is a much-used provision whereby the Agent of the Impôts may defer payment of duty subject to conditions which he may impose. This allows duty to be accounted for according to normally accepted commercial procedures rather than the strict "cash up front" requirement of Article 26.

Source

Article 20(2) General Provisions.

Status

Re-drafted.

Notes

Simpler wording, no significant change.

ARTICLE 29 - Special provisions regarding goods destined for approved premises

This provides for duty to be accounted for on delivery from approved premises, rather than as a payment on a specific consignments of goods.

Source

None.

Status

New.

Notes

This caters for existing practice in regard to petrol and diesel, allowing for simplified procedures.

ARTICLE 30 - Disposal of uncleared goods by Agent of the Impôts

Goods which have not been cleared within three months may be disposed by the Agent of the Impôts. This tends to happen infrequently in the case of, for example, unsolicited samples.

Source

Article 17 General Provisions.

Status

Re-drafted.

Notes

Slight re-wording for clarity.

ARTICLE 31 - Sale of unlawfully imported or uncleared goods

It is an offence for anyone to knowingly try to sell any goods which have either been imported unlawfully or on which the duty has not been either paid or accounted for. If such goods are sold the purchaser has no right of ownership.

Source

- (1) - Article 37(4) General Provisions.
- (2) - Article 18 General Provisions.

Status

Re-drafted.

Notes

Simpler wording, no significant change.

ARTICLE 32 - Forfeiture of goods improperly imported

Goods which have been improperly imported, whether by not having duty paid on them, being incorrectly declared or by being prohibited imports are liable to forfeiture. However, prohibited or restricted goods which are in transit for elsewhere may be allowed to proceed (for example firearms on a yacht bound for the Caribbean).

Source

Article 22 General Provisions.

Status

Re-drafted.

Notes

Minor re-wording, no material change.

ARTICLE 33 - Improper importation of goods

It is an offence to import goods which do not correspond with the entry made for them.

Source

Article 23 General Provisions.

Status

Re-drafted.

Notes

Only paragraph (2) of the old Article has been retained, the rest being duplicated elsewhere in the Law.

*PART V***EXPORTS****ARTICLE 34 - Clearance outwards of ships and aircraft**

This mirrors Article 24 with regard to exports so that shipping companies and airlines have to declare to customs all the goods exported from the Island on any ship or aircraft.

Source

Article 28 General Provisions.

Status

Re-drafted.

Notes

Substantially re-written, this now mirrors Article 24 (the equivalent for imports).

ARTICLE 35 - Entry outwards of certain goods

This mirrors Article 25 with regard to exports. In practice a formal export entry is rarely required.

Source

(1), (2), (3), (4) and (6) - Article 24 General Provisions.
 (5) - Article 28(7) General Provisions.

Status

Re-drafted.

Notes

Slight re-structuring for clarity, no material change.
 Article 35(4) now an unlimited fine.

ARTICLE 36 - Offences in relation to unloading of goods

This Article makes it an offence to unload in the Bailiwick, without customs authority, any goods which have been declared as being exported. This relates to a potential for fraud on claiming drawback of duty.

Source

Article 29 General Provisions.

Status

Re-drafted.

Notes

Much simplified wording. This Article is aimed at the potential diversion of excise goods subject to a drawback claim back into the domestic market (a major type of fraud in the United Kingdom).

ARTICLE 37 - Improper exportation of goods

This makes it an offence to export goods contrary to any prohibition or restriction.

Source

Article 30 General Provisions.
 Section 68(5) CEMA.

Status

Re-drafted.

Notes

The old paragraph (2) has been dropped, being covered by Article 61. The new paragraph (2) is derived from the United Kingdom equivalent.

*PART VI***EXCISE DUTIES**

This Part involves significant innovation. These Articles reflect current practice and restore a proper legal basis to the way that the Department accounts for excise duty. They replace the various excise Laws, which are honoured more by being ignored than observed, and are designed to give maximum flexibility, avoiding the narrow constraints of the old Laws. States members will probably take comfort in the fact that the Impôt parts of future Finance Laws will be in English rather than French.

ARTICLE 38 - Goods on which excise duty is payable

This uses a form of wording derived from the various excise Laws.

ARTICLE 39 - Excise licences

The control of locally-produced goods is based on the principle of an excise licence, a provision to be found in the old Laws for all categories of goods. The details of how the goods are accounted for is determined by the Agent of the Impôts depending on the circumstances. This is in fact how things are currently managed, notwithstanding the strictures of the Laws. To do otherwise would be commercially unacceptable and unduly bureaucratic.

ARTICLE 40 - Restriction on further processing after entry has been made

This Article is intended to stop a manufacturer reducing his duty liability by increasing the quantity of goods after the duty has been accounted for. An example would be a cider producer making a quantity of cider at a strength of 8%, accounting for the duty on that quantity, and then increasing the volume by adding water and/or apple juice. It

exempts such acts as adding blackcurrant cordial to a glass of cider in a bar.

ARTICLE 41 - **Reliefs and drawbacks**

Derived from former provisions.

ARTICLE 42 - **Offences involving excise duties**

Stated more simply than in the old excise Laws. Unlimited fine at Article 42(3)(a), together with a custodial sentence.

PART VII

PREVENTION OF SMUGGLING

ARTICLE 43 - **Access for the prevention of smuggling**

Any officer engaged in the prevention of smuggling may have free access to any part of the coast or any aerodrome.

Source

- (1) - Section 82(1) CEMA.
- (2) - Article 36 General Provisions.

Status

Re-drafted and new.

Notes

Existing Jersey provisions re-drafted to allow access across land etc. Addition of new provision for mooring up and leaving vessels re-drafted from CEMA.

ARTICLE 44 - **Breaking seals, etc**

This makes it an offence to remove or tamper with any customs seal.

Source

Article 38 General Provisions.

Status

Re-drafted.

Note

Improved clarity, no significant change.

ARTICLE 45 - **Activities in connection with smuggling**

The principal features of this Article are to make an offence of signalling to any ship involved in smuggling or, more seriously, ramming, firing on or otherwise obstructing any ship, aircraft or vehicle involved in the prevention of smuggling.

Source

- (1), (3) and (4) - Article 37 General Provisions.
- (2) - Section 84(5) CEMA.

Status

Re-drafted and new.

Notes

- (1) and (3) - No change.
- (2) - Addition of right of entry. Although this provision is found in both the 1952 and 1972 United Kingdom Acts it was not previously adopted in Jersey, for reasons now unknown.
- (4) - Former offence of firing on a ship in the service of her Majesty or of the States has been extended to include ramming or doing anything else to endanger that ship. One should note that the provisions of the old Article 37(4) are now to be found at Article 31(1).
- (1) now an unlimited fine and two years (was 1).
- (4) now an unlimited fine and 7 years (was 5).

ARTICLE 46 - **Special offence where offender armed or disguised**

Any person committing an offence under this Law commits a further offence if he does so when armed or disguised.

Source

Article 40 General Provisions.

Status

Re-drafted with minor change.

Notes

Re-structured for clarity.

Now an unlimited fine (there was previously no provision for a fine) and custodial sentence now 5 years (was 3).

ARTICLE 47 - Forfeiture of ship, aircraft or vehicle designed for smuggling

Any ship, aircraft or vehicle which is designed or adapted to smuggle goods by concealing them is liable to forfeiture. Also if any cargo of a ship is thrown overboard to prevent seizure, or cannot be properly accounted for, the ship is liable to forfeiture.

Source

Article 39 General Provisions.

Status

Re-drafted, minor change.

Notes

Reference is now made to the territorial sea rather than to three and twelve mile limits. The definition of "properly summoned to" has been moved to Article 1(4).

PART VIII

POWERS OF ARREST, SEARCH AND SEIZURE AND LIABILITY TO FORFEITURE

ARTICLE 48 - Arrest of persons

Any person who commits an offence under this Law may be arrested.

Source

Article 55 General Provisions.

Status

Re-drafted.

Notes

The more universal term "arrest" is now used instead of "detain". An outmoded provision regarding Naval personnel has been removed. Otherwise no material change.

ARTICLE 49 - Power to examine and take account of goods

This Article allows an officer to examine any goods which are of customs interest.

Source

Article 68 General Provisions.

Status

Re-drafted.

Notes

Simplified wording and removal of redundant paragraphs (3), (4), (5) and (6). Otherwise no material change.

ARTICLE 50 - Power to take samples

This allows a customs officer to take samples of any goods which are of customs interest.

Source

Article 69 General Provisions.

Status

No change.

ARTICLE 51 - Power to search premises

Gives customs officers the right to visit premises where dutiable, prohibited or restricted goods are kept.

Source

Article 70 General Provisions.

Status

Re-drafted.

Notes

(1) - Simplified wording.

(2) - Split into two paragraphs for clarity.

It should be noted that the right of any assertive entry is limited, as before, to occasions covered by a warrant. As before, the right of entry by night requires the presence of a police officer.

ARTICLE 52 - Power to search vehicles or vessels

Gives customs officers the right to search any vehicle or vessel which is suspected of carrying dutiable, prohibited or restricted goods.

Source

Article 71 General Provisions.

Status

No change.

ARTICLE 53 - Power to search persons

Gives customs officers the right to search any person who is suspected of carrying dutiable, prohibited or restricted goods, within certain defined places. Such a person has the right of appeal against a search.

Source

Article 72 General Provisions.

Status

Re-drafted and new.

Notes

The new power in paragraph (3)(f) already exists to search for drugs when executing a warrant under Article 17(2) of the Misuse of Drugs (Jersey) Law 1978. This Article extends that power to search for goods such as paedophile material etc.

ARTICLE 54 - Seizure or detention of things liable to forfeiture

Anything liable to forfeiture may be seized.

Source

Article 56(1), (2), (3), and (7) General Provisions.

Status

Re-drafted, minor change.

Notes

The old Article 56 has been split into two Articles, with minor re-wording, to improve clarity. The old paragraph 6 which made certain actions by a police officer a criminal offence has been dropped as being an outmoded provision.

ARTICLE 55 - Forfeiture and condemnation

There are procedures for appealing against the seizure of any goods.

Source

Article 56(4) and (5) General Provisions.

Status

Re-drafted.

Notes

See note to Article 54.

ARTICLE 56 - Forfeiture of things used in connection with things liable to forfeiture

Any ship, aircraft, vehicle etc. which has been used for smuggling is liable to forfeiture.

Source

Article 57 General Provisions.

Status

Re-drafted.

Notes

Paragraph 3 has been amended in the light of the revised provisions regarding the seizure of ships and aircraft. In determining liability to forfeiture, the tonnage of any ship is no longer relevant, rather the circumstances and the recklessness or guilty knowledge of the owner (see Article 57).

ARTICLE 57 - Exemption from forfeiture of ships and aircraft where owner not involved in offence

Article 56 will not apply if the owner establishes that he was not aware of nor had any suspicion of the act of smuggling, subject to certain exclusions.

Source

Articles 58 and 59 General Provisions.

Status

Redrafted and new.

Notes

Substantially re-written. This Article limits the liability to forfeiture provided for in Article 56(1). It replaces the complicated set of provisions formerly found in the Law regarding different scenarios relating to the forfeiture of ship and aircraft. The criteria for whether a ship or aircraft should be liable to forfeiture now rely on the circumstances and the recklessness or guilty knowledge of the owner

ARTICLE 58 - Protection of officers in relation to seizure and detention

If an officer is deemed by the Court to have had reasonable grounds to seize something the owner is not entitled to damages or costs. However this does not affect any person's rights to the return of anything seized or compensation for any damage or loss.

Source

Article 60 General Provisions.

Status

Re-drafted and new.

Notes

Now permits a plaintiff to claim for costs which he was not previously allowed to do. Minor re-structuring.

PART IX

GENERAL OFFENCES AND LEGAL PROCEEDINGS

ARTICLE 59 - Untrue declarations, etc

Any person making any untrue statement or producing any untrue declaration or document is guilty of an offence.

Source

Article 75 General Provisions.

Status

Re-drafted.

Notes

Re-structured for clarity, no material change.
Unlimited fine at Article 59(1)(i).

ARTICLE 60 - Counterfeiting documents, etc

It is an offence to counterfeit any document which is used in any customs and excise business.

Source

Article 76 General Provisions.

Status

Re-drafted.

Notes

Minor re-structuring, no material change.
Now an unlimited fine.

ARTICLE 61 - Fraudulent evasion of duty, prohibitions and restrictions

Anyone involved in fraudulently evading any liability to duty or any prohibition or restriction is guilty of an offence. This is the Article under which most customs prosecutions are brought.

Source

(1), (2), (3) and (5) - Article 77 General Provisions.
(4) - Article 27 Misuse of Drugs (Jersey) Law 1978.

Status

Redrafted and new.

Notes

Some re-structuring for clarity. The penalty for non-drug related offences has been increased to an unlimited fine and imprisonment for up to seven years (was 2 years). When this Article was first drafted the prime risk was seen to be the evasion of duty. The most likely prosecution under this Article, other than for controlled drugs, is now more likely to be the attempted export of sensitive goods to rogue states. The penalties are now in line with those in force in the United Kingdom.

This Article also places the increased penalties for customs offences regarding controlled drugs in the Customs Law, rather than, as before, in the Misuse of Drugs (Jersey) Law 1978. The practical result is the same.

ARTICLE 62 - General provisions as to offences and penalties

This is a miscellaneous, "tidying-up" article relating to offences and penalties.

Source

Article 78 General Provisions.

Status

Re-drafted.

Notes

Minor re-structuring.

ARTICLE 63 - Accessories and abettors

This makes aiding and abetting any offence an offence itself.

Source

None.

Status

New.

Notes

N/A.

ARTICLE 64 - Legal proceedings

Another tidying-up Article.

Source

Article 62 General Provisions.

Status

Re-drafted.

Notes

Minor re-wording.

ARTICLE 65 - Power to levy penalty or restore property

This allows the Agent of the Impôts to deal administratively with minor, usually technical, infractions rather than become involved in court action. His freedom to act is limited by directions given by the Attorney General; for example he may not deal in this way with controlled drugs, breaches of United Nations sanctions etc. Any such action does not affect the right of the Attorney General to prosecute. The option of a court appearance is of course available to the offender should the person concerned so choose.

Source

Section 152 CEMA.

Status

New.

Notes

This is a limited version of a provision frequently used by H.M. Customs.

ARTICLE 66 - Proof of certain documents

Any document purporting to be an official document shall be so regarded unless it can be proved to the contrary.

Source

Article 64 General Provisions.

Status

Re-drafted and new.

Notes

Certified photocopies etc. are now also covered.

ARTICLE 67 - Proof of certain other matters

Certain statements shall be accepted as true unless proved otherwise.

Source

Article 65 General Provisions.

Status

Re-drafted.

Notes

No change except the removal of the now redundant reference to a British ship, as this draft Law does not discriminate between British ships and those of other nationalities.

PART X

MISCELLANEOUS

ARTICLE 68 - Review of decisions

This Article introduces formal procedures whereby appeal may be made against any decision made by Jersey Customs.

Source

None.

Status

New.

Notes

Introduces a system of formal reviews of administrative decisions. It is considered good practice throughout Europe to have a formal appeals procedure and is a requirement of the Community Customs Code.

ARTICLE 69 - Bonds and security

Security may be required to ensure observance of any conditions imposed under this Law.

Source

Article 66 General Provisions.

Status

Re-drafted.

Notes

No change except the reference to "person under twenty years of age" now reads "person who has not yet reached the age of majority".

ARTICLE 70 - Agents

Anyone wishing to deal with any customs matter may appoint an agent to act on his behalf. A customs officer may however under certain

circumstances refuse to deal with an agent or require proof that an agent is properly authorised.

Source

Article 74 General Provisions.

Status

Re-drafted.

Notes

Re-wording for clarity.

ARTICLE 71 - Rewards

The Agent of the Impôts may pay rewards, normally for information received. The scale of these rewards may be limited by the Finance and Economics Committee.

Source

Article 73 General Provisions.

Status

Re-drafted and new.

Notes

For ease of administration and operational reasons the Agent of the Impôts is now empowered to pay rewards instead of this being restricted to Committee only. The amount of such awards is still subject to the control of the Committee.

ARTICLE 72 - Orders

This gives the Finance and Economics Committee power to make Orders under the Law.

Source

Article 79 General Provisions.

Status

Re-drafted.

Notes

This Article is now more precise concerning the nature of the Orders which may be made.

ARTICLES 73 AND 74 are self-explanatory

FIRST SCHEDULE

PART I

This defines the procedures to be used to determine the strength of any alcoholic beverage.

Source

- (1) - Article 11 of the Loi (1934) concernant l'impôt sur la bière etc.
- (2) - Article 2(6) of the Wines and Spirits (Revenue Duties) (Jersey) Law 1973.
- (3) - New provision confirms established practice.

Status

Re-drafted and new.

Notes

Necessary formal definitions.

PART II

This defines the categories of goods on which excise duty may be charged and the rates of duty to be charged thereon.

Source

See First and Second Schedules to the Wines and Spirits (Revenue Duties) (Jersey) Law 1973.

Status

Re-drafted and new.

Notes

The rates of duty for all excisable goods are now in one Schedule whereas they were formerly incorporated in the main

body of the various Laws.

SECOND SCHEDULE

The oath of office, updated from the former very restrictive oath.

THIRD SCHEDULE

This Schedule lays down the procedures for seizing goods as liable to forfeiture and allowing for the owner of those goods to appeal against the seizure.

Source

First Schedule – General Provisions.

Status

Re-drafted.

Notes

- (1) - Minor re-wording for clarity.
- (2) - Slight re-structure for clarity.
- (3) - Minor re-wording for clarity.
- (4) - Clearer wording and structure.
- (5) - Slight re-structure for clarity.
- (6) - Minor re-wording.
- (7) - Extension of power to dispose of goods extended to the Agent of the Impôts. This reflects actual practice. Removal of reference to value as this is now covered by European Community rules. Otherwise slight re-wording.
- (8) - Allows for the informal resolution of certain matters.

FOURTH SCHEDULE

Self-explanatory list of repealed and amended legislation.

Explanatory Note

This Law consolidates with amendments all the Laws relating to customs and excise and impôts and the control of imports and exports.

Part I of the Law contains the interpretation provisions including the means of calculating quantities and determining the time of importation and exportation (*Articles 1-3 and Part I of the First Schedule*).

Part II deals with matters of administration, notably the appointment of the Agent of the Impôts and other customs officers, their duties, and delegation of functions (*Articles 4 and 5 and the Second Schedule*). There is provision for the collection of community customs duty (*Article 6*), for the police to assist in enforcing the law (*Article 7*) and for all duty to accrue to the annual income of the States (*Article 8*). *Articles 9-11* create offences of bribery and collusion, obstruction of officers and impersonating an officer.

Part III is concerned with the control of imports and exports. *Article 12* provides for the designation of ports and airports for customs purposes and *Article 13* gives officers free access to search ships and aircraft. *Article 14* makes it an offence to carry away an officer on board. *Articles 15 and 16* provide for premises to be approved for keeping goods under customs control, which must have adequate facilities for customs use. *Article 17* regulates the movement of goods under customs control. *Article 18* provides for a person entering or leaving the Bailiwick to declare items which are prohibited or restricted or chargeable with duty. *Article 19* provides for the Finance and Economics Committee to make Orders prohibiting or regulating specified imports and exports and *Article 20* provides for Orders to regulate imports and exports by pipe-line. *Articles 21 and 22* govern importation and exportation by post and the powers and duties of postal officers. *Article 23* gives power to the Agent of the Impôts to require evidence in support of information required in respect of imported or exported goods.

Part IV governs imports. *Articles 24 and 25* require report to be made of ships and aircraft entering the Bailiwick and entry to be made in respect of imported goods and *Article 26* prevents their delivery or removal until the duty has been paid. *Article 27* provides for forfeiture of goods following breach of certain conditions. *Article 28* allows for duty to be

suspended. *Article 29* provides for goods to be delivered to approved premises subject to certain terms and conditions and *Article 29* allows for the disposal of goods where entry has not been made within 3 months of importation and notice has been given. *Article 31* prohibits the sale of unlawfully imported or uncleared goods. Goods improperly imported are liable to forfeiture under *Article 32*, and *Article 33* prohibits the importation of goods concealed in a container of a different description or not corresponding with the entry required.

Part V relates to exports and the need to make report of departing ships and aircraft and entry in respect of certain goods to be shipped for exportation (*Articles 34 and 35*). *Article 36* creates offences in relation to unauthorized unloading of goods and *Article 37* governs exportation contrary to a prohibition or restriction.

Part VI is concerned with excise duties. *Article 38 and Part II of the First Schedule* prescribe the goods on which excise duty is payable and the rates of that duty. *Article 39* deals with excise licences and *Article 40* is concerned with prohibiting any operation on goods which would result in a greater amount of duty being payable without the consent of the Agent of the Impôts and the additional duty being paid. The Finance and Economics Committee may provide by Order for the relief from and drawback of excise duty on certain categories of goods or goods used in specified circumstances (*Article 41*). *Article 42* governs offences.

Part VII is concerned with the prevention of smuggling. *Article 43* deals with access for this purpose and *Articles 44-46* create offences in connection with smuggling. *Article 47* provides for the forfeiture of transport designed for smuggling.

Part VIII gives certain powers in relation to the arrest of persons, examination of goods, the taking of samples, the searching of premises, vehicles, vessels or persons and seizure of things liable to forfeiture (*Articles 48-54*). *Article 55-58 and the Third Schedule* are concerned with forfeiture and proceedings for condemnation.

Part IX creates offences of making untrue declarations (*Article 59*), counterfeiting documents (*Article 60*), fraudulent evasion of duty and prohibitions and restrictions (*Article 61*). The equivalent of *Article 61* (*Article 77 of the Customs and Excise (Jersey) Law 1972*) is the most

commonly used provision for the prosecution of smugglers, particularly in relation to drugs. The offences are punishable with a fine or imprisonment of up to seven years or, in the case of offences involving drugs, sentences of up to 5 years, 7 years or life imprisonment depending on the Class of drug concerned. *Articles 62-64* contain some general provisions relating to offences and penalties. *Article 65* provides for the Agent of the Impôts to accept a penalty in lieu of referring a matter with a view to prosecution without affecting the Attorney General's right to prosecute, in which case the penalty will be returned. *Articles 66 and 67* are concerned with evidential matters.

Part X contains a number of miscellaneous matters relating to the review of decisions by customs officers (*Article 68*), requirements to give security by bond (*Article 69*), power to act through an agent (*Article 70*) and power for the Agent of the Impôts to pay rewards (*Article 71*). *Article 72* contains the general order-making powers, *Article 73 and the Fourth Schedule* deal with repeals and consequential amendments and *Article 74* contains the short title and commencement provision.

CUSTOMS AND EXCISE (JERSEY) LAW 199

ARRANGEMENT OF ARTICLES

PART I

PRELIMINARY

1. Interpretation
2. Calculations
3. Time of importation and exportation

PART II

ADMINISTRATION

4. Agent and other officers of the Impôts and delegation of functions
5. Duties of Officers
6. Community customs requirements
7. Assistance to be rendered by police
8. Receipt of duty
9. Bribery and collusion
10. Obstruction of officers, etc
11. Impersonating an officer

PART III

CONTROL OF IMPORTS AND EXPORTS

12. Designation of ports and airports
13. Officers' powers of boarding and access
14. Carrying away officers
15. Approved premises
16. Requirement to provide facilities
17. Movement of goods under customs control
18. Persons entering or leaving the Bailiwick
19. Import and export control
20. Importation and exportation of goods by pipe-line
21. Importation and exportation by post

22. Powers and duties of postal officers
23. Power to require evidence in support of information

PART IV

IMPORTS

24. Inward entry of ships and aircraft
25. Entry of goods on importation
26. Duty on imported goods
27. Forfeiture for breach of certain conditions
28. Suspension of duty
29. Special provisions regarding goods destined for approved premises
30. Disposal of uncleared goods by Agent of the Impôts
31. Sale of unlawfully imported or uncleared goods
32. Forfeiture of goods improperly imported
33. Improper importation of goods

PART V

EXPORTS

34. Clearance outwards of ships and aircraft
35. Entry outwards of certain goods
36. Offences in relation to unloading of goods
37. Improper exportation of goods

PART VI

EXCISE DUTIES

38. Goods on which excise duty is chargeable
39. Excise licences
40. Restriction on further processing after entry has been made
41. Reliefs and drawbacks
42. Offences involving excise duties

PART VII

PREVENTION OF SMUGGLING

43. Access for the prevention of smuggling
44. Breaking seals, etc
45. Activities in connection with smuggling
46. Special offence where offender armed or disguised
47. Forfeiture of ship, aircraft or vehicle designed for smuggling

PART VIII

POWERS OF ARREST, SEARCH AND SEIZURE AND LIABILITY TO FORFEITURE

48. Arrest of persons
49. Power to examine and take account of goods
50. Power to take samples
51. Power to search premises
52. Power to search vehicles or vessels
53. Power to search persons
54. Seizure and detention of things liable to forfeiture
55. Forfeiture and condemnation
56. Forfeiture of things used in connection with things liable to forfeiture
57. Exemption from forfeiture of ships and aircraft where owner not involved in offence
58. Protection of officers in relation to seizure and detention

PART IX

GENERAL OFFENCES AND LEGAL PROCEEDINGS

59. Untrue declarations, etc
60. Counterfeiting documents, etc
61. Fraudulent evasion of duty, prohibitions and restrictions
62. General provisions as to offences and penalties
63. Accessories and abettors
64. Legal proceedings
65. Power of Agent to levy penalty
66. Proof of certain documents

67. Proof of certain other matters

PART X

MISCELLANEOUS

68. Review of decisions
69. Bonds and security
70. Agents
71. Rewards
72. Orders
73. Repeals and consequential amendments of other enactments
74. Short title and commencement

FIRST SCHEDULE - Excise duties

SECOND SCHEDULE - Oaths of Office

THIRD SCHEDULE - Forfeiture

FOURTH SCHEDULE - Repeals and amendments of other enactments

CUSTOMS AND EXCISE (JERSEY) LAW 199

A LAW to consolidate the enactments relating to impôts and controls upon imports and exports, to make general provision in relation to customs and excise and for connected purposes sanctioned by Order of Her Majesty in Council of the

(Registered on the day of 199)

STATES OF JERSEY

The day of 199

THE STATES, subject to the sanction of Her Most Excellent Majesty in Council, have adopted the following Law -

PART I

PRELIMINARY

ARTICLE 1

Interpretation

(1) In this Law, unless the context otherwise requires -

“aerodrome” has the same meaning as in the Aerodromes (Administration) (Jersey) Law 1952;¹

“approved premises” means premises approved by the Agent of the Impôts under Article 15;

“assigned matter” means any matter in relation to which the Agent of the Impôts and other officers are for the time being required to perform duties in pursuance of any enactment;

“beer” means any liquor of a strength exceeding 1.2 per cent volume obtained from the fermentation of worts prepared from cereals and any mixture of beer with a non-alcoholic drink;

“cider” means cider or perry of a strength exceeding 1.2 per cent volume but not exceeding 8.6 per cent volume obtained from the fermentation of apple or pear juice;

“claimant”, in relation to proceedings for the condemnation of any thing as being forfeited, means a person claiming that the thing is not liable to forfeiture;

“commander”, in relation to an aircraft, includes any person having or taking the charge or command of the aircraft;

“the Committee” means the Finance and Economics Committee;

“the Communities” has the same meaning as in the European Communities (Jersey) Law 1973;²

“Community customs duty” means any customs duty payable in respect of goods pursuant to a requirement of the Communities which is enforceable in the Bailiwick;

“container” includes any bundle or package and any box, cask or other receptacle whatsoever;

“customs airport” means an aerodrome designated as a customs airport under Article 12;

¹ Tome VIII, page 69, and Volume 1990-1991, page 411.

² Volume 1973-1974, page 97, Volume 1979-1981, page 333, Volume 1986-1987, page 399, Volume 1992-1993, page 265, Volume 1996-1997, page 4, and R & O 7452, 8754 and 8930.

“customs duty” means any duty which is not excise duty;

“drawback goods” means goods in respect of which a claim for drawback has been or is to be made;

“dutiabale goods” means goods of a class or description subject to any duty, whether or not those goods are in fact chargeable with that duty, and whether or not that duty has been paid;

“duty” means any duty imposed by this Law on goods imported into, exported from or grown, produced or manufactured in the Bailiwick and includes both customs and excise duty;

“enactment” includes an enactment of the United Kingdom extended to the Bailiwick;

“excise duty” means duty charged under Part VI;

“exportation” includes the shipping of goods as stores and the posting of postal packets in the Bailiwick for transmission to a place outside it, and cognate expressions shall be construed accordingly;

“exporter”, in relation to goods for exportation, includes the shipper of the goods and any person performing, in relation to an aircraft, functions corresponding to those of a shipper;

“goods” includes stores, baggage and postal packets and their contents;

“holiday” means Good Friday, Christmas Day and any day appointed as a public holiday or bank holiday under Article 2 of the Public Holidays and Bank Holidays (Jersey) Law 1951;³

“home use”, in relation to goods liable to duty, means goods which are to be used, consumed, marketed, retained or otherwise disposed of within the Bailiwick;

“hydrocarbon oil” includes alcohol of any type used or to be used as a fuel and petroleum oil, coal tar and oil produced from coal, shale, peat or any other bituminous substance, and all liquid hydrocarbons, except such hydrocarbons or bituminous or asphaltic substances as are -

- (a) solid or semi-solid at a temperature of 15 degrees Celsius; or
- (b) gaseous at a temperature of 15 degrees Celsius and under a pressure of 1013.25 millibars;

“import” and “imported” include the bringing of postal packets into the Bailiwick by post;

“importer”, in relation to any goods at any time between their importation and the time when they are no longer under customs control, includes any owner or other person for the time being possessed of or beneficially interested in the goods;

“land” and “landing”, in relation to aircraft, include alighting on water;

“leaded petrol” means petrol containing more than 0.013 grammes of lead per litre;

“licence holder” means a person authorised by the granting of a licence by the Agent of the Impôts to manufacture or produce goods liable to excise duty under Article 38;

“liquor” means any liquid containing potable alcohol;

“made-wine” means any liquor of a strength exceeding 1.2 per cent volume produced by the fermentation of any substance except -

- (a) beer;
- (b) wine; or
- (c) cider with a strength not exceeding 8.6 per cent volume;

³ Tome VIII, page 9.

“master”, in relation to a ship, includes any person having or taking the charge or command of the ship;

“night” means the period between 11 p.m. and 5 a.m.;

“officer” means the Agent of the Impôts or any other officer of the Impôts;

“owner” includes -

(a) in relation to ships -

- (i) where a ship is chartered by demise, the charterer under that charter by demise; or
- (ii) where a ship is managed by agreement (other than a charter-party or contract of employment), either wholly or in part, by a person other than the owner, whether on behalf of the owner or otherwise, that person; and

(b) in relation to aircraft, the operator or any other person to whom the aircraft is leased or chartered by demise;

“per cent volume” means the percentage of alcohol in the liquor determined in accordance with Article 2;

“per litre of alcohol” means the quantity of alcohol in the liquor determined in accordance with Article 2;

“pipe-lines” means any system of pipes and cables and associated equipment used or capable of being used for the movement or transmission of any liquid, gas or other thing, or for the transmission of any liquid, gas or energy between two places (whether or not either or both of these places are outside the Bailiwick) except -

(a) any system of pipes and associated equipment used or intended for use in connection with -

(i) the distribution and storage of the domestic gas and water supplies of the Bailiwick; or

(ii) the transmission of materials and documents within the confines of a building, factory or works; or

(b) any system of cables or wires used or intended to be used -

(i) for the transmission of telephonic, telegraphic and other electronic signals; or

(ii) for the distribution of energy generated within the Bailiwick;

“police officer” means a police officer as defined by Article 1 of the Police Force (Jersey) Law 1974⁴ and any person who, for the time being, possesses the power of, or is entitled to carry out the duties of, a police officer;

“port” means a port designated under Article 12;

“to post” means to put a postal packet into a post office letter box, to deliver it at a post office or to give it to a postal officer in the course of his duty for the purpose of being conveyed or delivered by post and “posted” shall be construed accordingly;

“postal officer” means an officer or servant appointed under Article 5 of the Post Office (Jersey) Law 1969;⁵

“postal packet” has the same meaning as in the Post Office (Jersey) Law 1969;⁶

“premises” includes any place, whether or not a building is erected on any part of such place, and any vehicle, ship or aircraft;

“prescribed” means prescribed by Order;

⁴ Volume 1973-1974, page 375, and Volume 1982-1983, page 55.

⁵ Volume 1968-1969, page 438.

⁶ Volume 1968-1969, page 431, Volume 1973-1974, page 108, and Volume 1992-1993, page 457.

“proper”, in relation to the person by, with or to whom, or the place at which, anything is done, means the person or place appointed or authorised in that behalf by the Committee or the Agent of the Impôts;

“proprietor”, in relation to any goods, includes any owner, importer, exporter, shipper or other person for the time being possessed of or beneficially interested in those goods;

“ship” includes every description of vessel used in navigation;

“shipment” includes loading into an aircraft;

“small independent brewer” means a brewer who -

- (a) produces no more than 200,000 hectolitres of beer per year;
- (b) is legally and economically independent of any other brewer;
- (c) uses premises physically separate from those of any other brewer; and
- (d) does not brew under licence from any other brewer;

“spirits” means potable spirits of a strength exceeding 5.5 per cent volume;

“stores” means goods for use in a ship or aircraft and includes fuel and spare parts and other articles of equipment, whether or not for immediate fitting;

“strength”, in relation to any liquor, means its alcoholic strength computed in accordance with Article 2;

“tobacco” includes any product of the tobacco plant or any substance used as a substitute for tobacco;

“transit goods” means imported goods entered on importation for transit or transshipment;

“transit or transshipment”, in relation to the entry of goods, means transit throughout the Bailiwick or transshipment with a view to the re-exportation of the goods in question;

“Treaties” has the same meaning as in the European Communities (Jersey) Law 1973;⁷

“unleaded petrol” means petrol containing not more than 0.013 grammes of lead per litre;

“wine” means any liquor of a strength exceeding 1.2 per cent volume obtained from the fermentation of fresh grapes or the must of fresh grapes, whether or not it is fortified with spirits or flavoured with aromatic extracts;

“wines” means wine and made-wine.

(2) Goods are under customs control when they -

- (a) are liable to duty and that duty has not been paid or otherwise accounted for to the satisfaction of the Agent of the Impôts;
- (b) are subject to a restriction or prohibition on their importation and have been imported into the Bailiwick;
- (c) are the subject of a claim for drawback;
- (d) are subject to a restriction on their export and have been brought to a place for exportation from the Bailiwick or entered for exportation;
- (e) have been imported subject to certain conditions as to their use or disposal; or

⁷ Volume 1973-1974, page 97, Volume 1979-1981, page 333, Volume 1986-1987, page 399, Volume 1992-1993, page 265, Volume 1996-1997, page 4, and R & Os 7452, 8754 and 8930.

(f) have been detained by an officer.

(3) When computing any period expressed in this Law as a period of clear days no account shall be taken of the day of the event from which the period is computed or of any Sunday or holiday.

(4) For the purposes of this Law, a ship shall be deemed to have been properly summoned to bring to if the ship making the summons did so by means of an international signal code or other recognised means and while flying her proper ensign.

(5) A reference in this Law to any other enactment shall, unless the context otherwise requires, be construed as a reference to that enactment as amended, and includes a reference to that enactment as extended or applied by or under any other enactment, including any other provision of this Law.

(6) A reference in this Law to a Part, Article or Schedule by number without further identification is a reference to the Part, Article, or Schedule of that number in this Law.

(7) A reference in an Article, Schedule or other division of this Law to a Part, paragraph or sub-paragraph by number or letter without further identification is a reference to the Part, paragraph or sub-paragraph of that number or letter contained in the Article, Schedule or other division of this Law in which that reference occurs.

ARTICLE 2

Calculations

(1) For the purposes of this Law -

- (a) except where some other measure of quantity is specified, any computation of any liquor or of the alcohol contained in any liquor shall be made in terms of the volume of the liquor or alcohol as the case may be;
- (b) any computation of the volume of any liquor or of the alcohol contained in any liquor shall be made in litres as at 20 degrees Celsius;

(c) any computation of the volume of any hydrocarbon oil shall be made in litres as at 15 degrees Celsius;

(d) the alcoholic strength of any liquor is the ratio of the volume of the alcohol contained in the liquor to the volume of the liquor expressed as a percentage and Part I of the First Schedule shall have effect for determining such alcoholic strength; and

(e) the legal instruments for the calculation of the volume of alcoholic strength of any liquid subject to excise duty shall be hydrometers, thermometers and alcoholic tables approved by the Committee.

(2) Save as the Committee may otherwise allow, the volume of liquid in any container shall be determined by physical examination, but where the volume has not been so determined, it shall be determined -

- (a) by reference to information on the label of the container of the liquid; or
- (b) by reference to information on any invoice, delivery note, production record or similar document in relation to the liquid,

whichever is the greater.

(3) Where any colouring matter or substance commonly added for the purpose of improving or modifying the quality or characteristics of hydrocarbon oil as a fuel or lubricant is added to any hydrocarbon oil prior to its delivery, then the volume of that hydrocarbon oil shall be determined by reference to the total volume including such additives.

ARTICLE 3

Time of importation and exportation

(1) Subject to paragraph (2), goods shall be treated as having been imported -

- (a) in the case of goods brought by sea, however they are carried, when they are brought within the territorial sea adjacent to the Bailiwick; and
- (b) in the case of goods brought by air, when the aircraft carrying them lands in the Bailiwick or when the goods are unloaded in the Bailiwick, whichever is earlier.

(2) Goods which have been imported by sea shall be treated, for the purposes of liability to duty only, as having been imported after they have come within the limits of a port.

(3) Goods shall be treated as having been exported when they are shipped for exportation or posted in the Bailiwick for transmission to a place outside it.

(4) A ship shall be treated as having arrived at or departed from a port when it comes within or leaves the limits of that port as the case may be.

PART II

ADMINISTRATION

ARTICLE 4

Agent and other officers of the Impôts and delegation of functions

(1) Subject to paragraph (2), there shall be appointed a person to be Agent of the Impôts and such number of officers of the Impôts (all of whom shall be officers within the meaning of the Civil Service (Jersey) Law 1953⁸) including Deputy Agents of the Impôts, as may be

necessary to assist the Agent of the Impôts in the exercise of his functions under this Law.

(2) The appointment of the Agent of the Impôts shall be subject to the approval of the States, who shall first deliberate on the subject in camera and shall then vote in public assembly by ballot, the votes of an absolute majority of the members present and voting being necessary for such approval.

(3) If, in the opinion of the Committee, the Agent of the Impôts is guilty of any malpractice or is incapable of the proper performance of his functions or is otherwise unsuitable to continue in office, the Committee shall report the facts to the States and the States, after deliberating on the matter in camera, may remove the Agent of the Impôts from office.

(4) Every officer appointed under this Article shall, before he begins to act in execution of this Law, take oath before the Royal Court in the form set out in the Second Schedule appropriate to the office to which he has been appointed.

(5) Any act or thing required or authorised by or under this Law or any other enactment to be done by the Agent of the Impôts may be done -

- (a) by a Deputy Agent of the Impôts; or
 - (b) by any other person acting under the authority of the Agent of the Impôts, which authority must be given in writing if that person is not an officer.
- (6) Where -
- (a) any person performs any act or duty relating to an assigned matter;
 - (b) that act or duty is by law required or authorised to be performed by or with an officer; and

⁸ Tome VIII, page 319, and R & O 9198.

- (c) he is authorised by the Committee or the Agent of the Impôts to do that act or duty either before or after performing it,

he shall be deemed to be the proper officer by or with whom that act or duty is to be performed.

(7) Any person deemed by virtue of paragraph (6) to be the proper officer shall have all the powers of an officer in relation to that act or duty.

ARTICLE 5

Duties of Officers

Subject to the general control of the Committee, the Agent of the Impôts and his officers shall be charged with -

- (a) collecting, accounting for and otherwise managing the revenues of customs and excise;
- (b) controlling the importation and exportation of any goods prohibited or restricted by this Law or any other enactment; and
- (c) discharging any duties in relation to any other assigned matter.

ARTICLE 6

Community customs requirements

(1) There shall be charged, collected and paid on goods imported into the Bailiwick such Community customs duty, if any, as is for the time being applicable.

(2) For the purpose of implementing the arrangements for the Bailiwick set out in the Treaties, the Agent of the Impôts -

- (a) shall co-operate with other customs services on matters of mutual concern;

- (b) may give effect to any requirement or practice of the Communities as to the movement of goods between countries in accordance with such arrangements as he may direct; and

- (c) may give effect to any reciprocal arrangements made between member States (with or without other countries or territories) for securing, by the exchange of information or otherwise, the due administration of their customs laws and the prevention or detection of fraud or evasion.

(3) The Agent of the Impôts may require any person concerned with the movement of goods within, into or from the Communities -

- (a) to furnish, in such form as he may require, such information as is, in his opinion, necessary to enable compliance with any provision of the Communities concerning the import or export of goods; and
- (b) to produce any books of account or other documents of whatever nature relating to the movement of those goods.

(4) The Committee may by Order make such provision as may be required to ensure conformity with any obligation necessary to implement the arrangements for the Bailiwick set out in the Treaties and any such Order may, for that purpose, amend or repeal any provision of this Law.

(5) Any person who fails to comply with this Article or any Order made under this Article shall, unless a penalty is expressly prescribed by this or any other enactment, be liable to a fine or to imprisonment for a term not exceeding two years, or to both.

ARTICLE 7

Assistance to be rendered by police

It shall be the duty of every police officer to assist, within the territorial limits to which his authority extends, in the enforcement of the law relating to any assigned matter.

ARTICLE 8

Receipt of duty

All money and securities collected or received for or on account of any duty shall be paid by the Agent of the Impôts to the Treasurer of the States in such manner as the Treasurer may require and shall accrue to the annual income of the States.

ARTICLE 9

Bribery and collusion

(1) Any officer or any person appointed or authorised by the Agent of the Impôts to discharge any duty relating to an assigned matter who -

- (a) directly or indirectly asks for or takes in connection with any of his duties any payment or other reward which he is not lawfully entitled to receive; or
- (b) enters into any agreement to do, abstain from doing, permit, conceal or connive at any act or thing relating to an assigned matter which is unlawful,

shall be guilty of an offence.

(2) Any person who -

- (a) directly or indirectly offers or gives any payment or reward to; or
- (b) proposes or enters into any agreement with,

any officer or person appointed or authorised by the Agent of the Impôts in order to induce him to do, abstain from doing, permit, conceal or connive at any act or thing relating to an assigned matter which is unlawful or otherwise to take any course contrary to his duty shall be guilty of an offence.

(3) Any person committing an offence under this Article shall be liable to a fine or to imprisonment for a term not exceeding five years, or to both.

ARTICLE 10

Obstruction of officers, etc

Any person who -

- (a) obstructs, hinders, molests or assaults any officer or other person duly engaged in the performance of any duty or the exercise of any power imposed or conferred on him by or under this Law or any other enactment relating to an assigned matter, or any person acting in his aid;
- (b) does anything which impedes or is calculated to impede the carrying out of any search for any thing liable to forfeiture under this Law or the detention, seizure or removal of any such thing;
- (c) rescues, damages or destroys any thing so liable to forfeiture or does anything calculated to prevent the procuring or giving of evidence as to whether or not any thing is so liable to forfeiture; or
- (d) prevents the arrest or detention of any person by an officer or a person duly engaged or acting as aforesaid or rescues any person so arrested or detained,

or who attempts to do any of the aforementioned things, shall be liable to a fine or to imprisonment for a term not exceeding two years, or to both.

ARTICLE 11

Impersonating an officer

If any person falsely assumes the name, designation or character of an officer -

- (a) for the purpose of -
 - (i) obtaining admission to any premises; or
 - (ii) doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority; or
- (b) for any other unlawful purpose,

he shall be guilty of an offence and shall, in addition to any other punishment to which he may have rendered himself liable, be liable to a fine or to imprisonment for a term not exceeding two years, or to both.

PART III

CONTROL OF IMPORTS AND EXPORTS

ARTICLE 12

Designation of ports and airports

- (1) The Committee may by Order designate -
 - (a) any area in the Bailiwick as a port; and
 - (b) any aerodrome in the Bailiwick as a customs airport.

(2) The Agent of the Impôts may approve, for such periods and subject to such conditions and restrictions as he thinks fit, a part of, or a place at, any port or customs airport for -

- (a) the loading or unloading of goods;

- (b) the embarkation and disembarkation of passengers; and
- (c) the making of a declaration under Article 18.

(3) Any person who fails to comply with any condition or restriction imposed by the Agent of the Impôts under paragraph (2) shall be liable to a fine not exceeding level 3 on the standard scale.⁹

(4) Any person who -

- (a) unships, lands or puts on shore; or
- (b) ships for exportation (other than as stores),

any goods elsewhere than at a port or customs airport shall be liable to a fine not exceeding level 3 on the standard scale⁹ and the goods shall be liable to forfeiture.

ARTICLE 13

Officers' powers of boarding and access

(1) An officer shall have free access to every part of any ship lying within the territorial sea adjacent to the Bailiwick or any aircraft at any place within the territory of the Bailiwick and may -

- (a) search the ship or aircraft to ensure that there are no goods on board which -
 - (i) are chargeable with duty;
 - (ii) are subject to any restriction or prohibition on their importation; or
 - (iii) would contravene any provision of this Law if they were to be imported;

⁹ Volume 1992-1993, page 437.

- (b) cause any goods to be marked before they are unloaded from that ship or aircraft;
- (c) lock up, seal, mark or otherwise secure any goods carried in the ship or aircraft or any place or container in which they are so carried;
- (d) break open any place or container which is locked and of which the keys are withheld; and
- (e) inspect any goods or documentation relating to any goods, to that ship or aircraft or to any person carried therein.

(2) In order to give effect to the provisions of paragraph (1) an officer may require any ship within the territorial sea adjacent to the Bailiwick to bring to and where any ship does not bring to without having a valid reason for refusal, the master of that ship shall be liable to a fine or to imprisonment for a term not exceeding two years, or to both.

(3) The Agent of the Impôts may station officers in any ship at any time while it is within the limits of a port, and the master of that ship shall provide reasonable accommodation below decks for any officer so stationed.

(4) The master of a ship and commander of an aircraft shall provide a means of safe access to and egress from any part of his ship or aircraft for any officer carrying out his duties under this Article.

(5) Any master or commander who fails to comply with paragraph (3) or paragraph (4) shall be liable to a fine not exceeding level 3 on the standard scale.¹⁰

(6) Any goods found concealed on board any ship or aircraft mentioned in paragraph (1) shall be liable to forfeiture.

¹⁰ Volume 1992-1993, page 437.

ARTICLE 14

Carrying away officers

(1) If any ship or aircraft departs from any place carrying on board without his consent any officer or any police officer, the master of the ship or commander of the aircraft shall be liable to a fine or to imprisonment for a term not exceeding 2 years, or to both.

(2) Without prejudice to the liability of any person under paragraph (1), the amount of any expenses incurred by the Committee, by any other Committee of the States or by any parochial authority, by reason of the carrying away of any officer or any police officer may be recovered as a civil debt from that person or from the owner of the ship or aircraft concerned.

ARTICLE 15

Approved premises

(1) Goods which are under customs control may not be stored, manufactured, produced or otherwise processed except in premises approved by the Agent of the Impôts for that purpose.

(2) In approving premises under paragraph (1) the Agent of the Impôts may impose such conditions as he thinks fit and such conditions may include provision for -

- (a) requiring the entry, marking and securing of goods so deposited;
- (b) maintaining records relating to such goods;
- (c) accounting for and charging the duty on goods so deposited when such goods are entered for free circulation or for home use or, on taking an account, are found by the proper officer to be deficient;
- (d) regulating operations on goods so deposited; and
- (e) appointing someone to be responsible for the premises.

- (3) Where the person responsible for approved premises -
- (a) receives into those premises goods liable to duty; or
 - (b) manufactures or produces goods liable to excise duty,

and fails to produce to an officer on request those goods or part of those goods or to account for them properly, he shall be liable for any duty payable on those goods, and an officer may serve a notice on that person stating the amount of duty payable.

(4) An officer may enter approved premises and search for goods which may be liable to any duty or are in any way under customs control, or any documents relating to such goods.

(5) Any person who fails to comply with any provision of this Article or any condition imposed by the Agent of the Impôts under paragraph (2) shall be liable to a fine not exceeding level 4 on the standard scale.¹¹

ARTICLE 16

Requirement to provide facilities

- (1) The person responsible for approved premises shall -
- (a) provide and maintain such facilities as are reasonably necessary to enable an officer to perform his duties as the Agent of the Impôts may direct; and
 - (b) allow the proper officer at any time to use those facilities and give him any assistance necessary for the performance of his duties.

(2) Any person who fails to comply with any provision of this Article shall be liable to a fine not exceeding level 2 on the standard scale.¹¹

¹¹ Volume 1992-1993, page 437.

ARTICLE 17

Movement of goods under customs control

(1) The Agent of the Impôts may give directions, subject to such conditions as he may impose, permitting the movement of goods which are under customs control -

- (a) within the limits of any port or customs airport;
- (b) between any port or customs airport and any approved premises; and
- (c) between approved premises.

(2) Any such directions may require that any such goods shall be moved only -

- (a) by persons approved by the Agent of the Impôts for that purpose; or
- (b) in such vehicles or by such other means as may be approved by the Agent of the Impôts for that purpose,

and any such approval may be granted for such period and subject to such conditions and restrictions as the Agent of the Impôts thinks fit and may be revoked by him at any time.

(3) Any person who fails to comply with any direction given or condition or restriction imposed by the Agent of the Impôts under this Article shall be liable to a fine not exceeding level 2 on the standard scale.¹²

(4) If the proprietor or consignee of any goods which are still under customs control takes possession of those goods, both the person releasing the goods and the proprietor or consignee shall be liable to a fine not exceeding level 2 on the standard scale¹² and the goods shall be liable to forfeiture.

¹² Volume 1992-1993, page 437.

ARTICLE 18

Persons entering or leaving the Bailiwick

(1) Any person entering or leaving the Bailiwick shall, at such place and in such manner as the Agent of the Impôts may direct, declare any thing contained in his baggage or carried with him which is -

- (a) prohibited or restricted under this Law or any other enactment; or
- (b) chargeable with duty in respect of which he is not entitled to relief or exemption from payment of that duty.

(2) An officer may ask of any person entering or leaving the Bailiwick -

- (a) questions with respect to any thing contained in his baggage or carried with him; and
- (b) such questions as he may see fit for the purposes of determining whether an offence has been committed under this Law,

and such person shall, if required by the proper officer, produce that baggage and any such thing for examination at such place as the Agent of the Impôts may direct and shall answer any such questions relating to it.

(3) Any person failing to declare any thing or to produce any baggage or thing as required by this Article shall be liable to a fine not exceeding three times the value of the thing not declared or of the baggage or thing not produced, as the case may be, or level 3 on the standard scale,¹³ whichever is the greater.

(4) Any thing chargeable with duty which is found concealed or is not declared, and any thing which is being taken into or out of the Bailiwick contrary to any prohibition or restriction for the time being in

force with respect thereto under or by virtue of this Law or any other enactment, shall be liable to forfeiture.

ARTICLE 19

Import and export control

(1) The Committee may by Order make such provisions as it thinks expedient for prohibiting or regulating the importation into, or exportation from, the Bailiwick of all goods or goods of any specified description.

(2) If any goods are imported, exported or brought to any place for the purpose of being exported contrary to any prohibition or restriction for the time being in force with respect to those goods under or by virtue of this Law or any other enactment, the goods shall be liable to forfeiture, save that the Agent of the Impôts may permit any such goods which are reported as intended for re-exportation to be dealt with in such manner as he thinks fit.

(3) An officer may require any person possessing or having control of any goods imported, exported or brought to any place for the purpose of being so exported to prove to the satisfaction of the Agent of the Impôts that the importation or exportation of those goods is not unlawful by or under this Law or any other enactment and if the Agent of the Impôts is not so satisfied such goods shall be liable to forfeiture.

ARTICLE 20

Importation and exportation of goods by pipe-line

The Committee may by order regulate the import and export by means of pipe-lines of goods chargeable with any duty under this Law and any such order may include provision for adapting the provisions of this Law to cover such import and export.

¹³ Volume 1992-1993, page 437.

ARTICLE 21

Importation and exportation by post

(1) Any postal packet imported into or exported from the Bailiwick shall have its contents declared in such manner as the Agent of the Impôts may direct.

- (2) Any postal packet whose contents -
- (a) are not declared as required by paragraph (1); or
 - (b) are not in accordance with the declaration required by that paragraph,

shall be liable to forfeiture.

ARTICLE 22

Powers and duties of postal officers

- (1) The proper postal officer -
- (a) may, in relation to any postal packet or any of its contents, perform such duties as are required by virtue of this Law or any other enactment to be performed by the importer or exporter as the Agent of the Impôts may request;
 - (b) shall produce to any officer such postal packets as have been imported into or posted for export from the Bailiwick as the Agent of the Impôts may require; and
 - (c) shall, if so required by that officer, open for customs examination any packet so produced.

(2) Before delivering a postal packet the proper postal officer shall demand from the addressee payment of any duty due in respect of it and -

- (a) if such duty is paid he shall account for it to the Agent of the Impôts; or

- (b) if such duty is not paid within a reasonable time of the addressee being given notice of the postal packet and the amount of duty due in respect of it, he shall deliver it to the Agent of the Impôts who may dispose of its contents as he thinks fit.

ARTICLE 23

Power to require evidence in support of information

(1) The Agent of the Impôts may, if he considers it necessary, require evidence to be produced to his satisfaction in support of any information required by or under this Law or any other enactment to be produced in respect of goods imported or exported.

(2) The Agent of the Impôts may detain any goods in respect of which such evidence has been requested.

PART IV

IMPORTS

ARTICLE 24

Inward entry of ships and aircraft

(1) Report shall be made to the Agent of the Impôts in such form and manner and containing such particulars as he may direct of every ship and aircraft which arrives in the Bailiwick from a port or place outside the Bailiwick.

(2) The Agent of the Impôts may issue directions specifying the forms and procedure for making report under this Article.

(3) The person making report shall at or after the time of making it answer all such questions relating to -

- (a) the ship or aircraft;

- (b) the goods carried in that ship or aircraft;
- (c) the crew and passengers; and
- (d) the voyage or flight,

as may be put to him by the Agent of the Impôts and shall produce on demand all freight notes, way bills, bills of lading, crew and passenger lists and any other documents relating to the carriage of goods or persons by the ship or aircraft.

(4) If the person by whom report should be made fails to make report or otherwise fails to comply with the provisions of this Article -

- (a) he shall be liable to a fine not exceeding level 4 on the standard scale;¹⁴ and
- (b) any goods required to be reported which are not duly reported shall be liable to forfeiture.

ARTICLE 25

Entry of goods on importation

(1) It shall be the duty of the proprietor or consignee of goods which are to be or have been unloaded from a ship or aircraft arriving in the Bailiwick from a port or place outside the Bailiwick to make entry of the goods in the manner specified in this Article within three clear days of the unloading of the goods.

(2) Before the proprietor or consignee of goods takes possession of them he shall sign the entries required by this Article and deliver those entries, bearing the date of delivery, to the Agent of the Impôts.

(3) The entries of the goods shall be made in such form and contain such information about the goods and the packaging,

¹⁴ Volume 1992-1993, page 437.

circumstances of transport and consignment and origin and customs status of the goods as the Agent of the Impôts may direct.

(4) The Agent of the Impôts may, in his absolute discretion and subject to such conditions as he thinks fit, waive any or all of the provisions of this Article.

(5) The Agent of the Impôts may at any time within three years after the importation of the goods require any person concerned with their importation to furnish, in such form as he may require, any information relating to the goods, and to produce any books or documents of whatever nature relating to the goods.

(6) If the proprietor or consignee fails to comply with any of the provisions of this Article he shall be liable to a fine not exceeding level 4 on the standard scale.¹⁵

ARTICLE 26

Duty on imported goods

(1) Save as permitted by or under this Law, no imported goods shall be delivered or removed on importation until the importer has paid to the proper officer any duty chargeable on them.

(2) Where any question as to the duty chargeable on any goods depends on the use to be made of those goods or on any other matter not reasonably ascertainable from an examination of the goods and related documents, on the importation of the goods the Agent of the Impôts may impose such conditions as he thinks fit to ensure that the goods will be so used.

ARTICLE 27

Forfeiture for breach of certain conditions

(1) Where -

- (a) goods are imported which are chargeable with duty;

¹⁵ Volume 1992-1993, page 437.

- (b) the amount of duty payable has been waived or reduced subject to any condition or obligation being complied with; and
- (c) such condition or obligation is not complied with,

the goods shall, unless the non-compliance was sanctioned by the Committee or the Agent of the Impôts, be liable to forfeiture.

(2) The provisions of this Article shall apply whether or not any undertaking or security has been given for the compliance with the condition or obligation or for the payment of the duty payable apart from such compliance, and the forfeiture of any goods under this Article shall not affect any liability of any person who has given such undertaking or security.

ARTICLE 28

Suspension of duty

Where security for the payment of duty is given to the satisfaction of the Agent of the Impôts, then subject to such conditions as he may impose, the Agent of the Impôts may permit payment of any duty to be suspended for such period as he may direct and duty of which payment is suspended under this paragraph shall be deemed to have been paid for purposes of any relief from duty by way of drawback.

ARTICLE 29

Special provisions regarding goods destined for approved premises

(1) Without prejudice to any other provision of this Law, where goods are declared to be destined for storage in approved premises, subject to such terms and conditions as the Agent of the Impôts may impose, those goods may be delivered to those premises and the duty due on them may be paid on delivery from those approved premises.

(2) Treatment of any goods according to the provisions of this Article shall be at the absolute discretion of the Agent of the Impôts who may give such directions as he thinks fit.

ARTICLE 30

Disposal of uncleared goods by Agent of the Impôts

(1) Where entry has not been made of any imported goods as required by this Law within three months of the date of their importation, the Agent of the Impôts may sell those goods provided that one of the following conditions has been met -

- (a) where he knows the identity and whereabouts of the importer or proprietor of the goods, that he has served on that importer or proprietor seven days' notice in writing of his intention to sell the goods; or
- (b) where he does not know the identity of the importer or proprietor of the goods and his whereabouts cannot be found, that he has inserted a notice in the Jersey Gazette giving details of the nature and quantity of the goods and stating his intention to sell the goods,

and the proceeds of such sale shall accrue to the annual income of the States.

(2) Any notice to the importer or proprietor of goods by the Agent of the Impôts under this Article shall be deemed to have been served on such importer or proprietor if addressed to and left at the premises last known to have been occupied by him.

ARTICLE 31

Sale of unlawfully imported or uncleared goods

(1) Any person who offers for sale or otherwise seeks to dispose of any goods which he knows have been imported -

- (a) unlawfully; or

- (b) without the duty payable being paid or security for such duty being furnished,

shall be liable to a fine not exceeding three times the value of the goods or level 4 on the standard scale,¹⁶ whichever is the greater.

(2) No rights of ownership shall pass to a person acquiring any goods chargeable with duty under this Law in respect of which -

- (a) declarations and entries have not been delivered to the Agent of the Impôts as required by this Law; or
- (b) the duty payable has not been paid or security for such duty has not been furnished,

except for goods which are sold or otherwise disposed of by the Committee or the Agent of the Impôts in pursuance of this Law.

ARTICLE 32

Forfeiture of goods improperly imported

(1) Subject to paragraph (2), but without prejudice to any other provision of this Law, goods shall be liable to forfeiture where they are -

- (a) imported goods chargeable with a duty of customs and are unshipped in any port, unloaded from any aircraft in the Bailiwick or removed from their place of importation or from any approved place without payment of that duty;
- (b) imported, landed or unloaded contrary to any prohibition or restriction for the time being in force imposed by or under this Law or any other enactment;
- (c) goods -
- (i) chargeable with any duty; or

- (ii) whose importation is for the time being prohibited or restricted by or under this Law or any other enactment,

which are found, whether before or after being unloaded, to have been concealed in any manner on board any ship or aircraft;

- (d) imported goods concealed in a container holding goods of a different description;
- (e) imported goods found, whether before or after delivery, not to correspond with the entry made thereof; or
- (f) imported goods concealed or packed in any manner appearing to be intended to deceive an officer.

(2) Where the importation of any goods is for the time being prohibited or restricted by or under this Law or any other enactment and on their importation those goods are -

- (a) reported as intended for exportation in the same ship or aircraft;
- (b) entered for transit or transshipment; or
- (c) entered for deposit in approved premises for subsequent exportation,

the Agent of the Impôts may allow such goods to be dealt with as he thinks fit.

ARTICLE 33

Improper importation of goods

Any person who -

- (a) imports or causes to be imported any goods concealed in a container holding goods of a different description; or

¹⁶ Volume 1992-1993, page 437.

- (b) directly or indirectly imports or causes to be imported or entered any goods found not to correspond with the entry required to be made in respect of those goods in accordance with Article 25, whether before or after delivery,

shall be liable to a fine not exceeding three times the value of the goods or level 4 on the standard scale,¹⁷ whichever is the greater.

PART V

EXPORTS

ARTICLE 34

Clearance outwards of ships and aircraft

(1) Report shall be made to the Agent of the Impôts in such form and manner and containing such particulars as he may direct of every ship and aircraft which departs from the Bailiwick to a port or place outside the Bailiwick.

(2) The Agent of the Impôts may issue directions specifying the forms and procedure for making report under this Article.

(3) The person making report shall at or after the time of making it answer all such questions relating to -

- (a) the ship or aircraft;
- (b) the goods carried in that ship or aircraft;
- (c) the crew and passengers; and
- (d) the voyage or flight,

as shall be put to him by the Agent of the Impôts, and shall produce on demand all freight notes, way bills, bills of lading, crew and passenger

¹⁷ Volume 1992-1993, page 437.

lists and any other documents relating to the carriage of goods or persons by the ship or aircraft.

(4) If the person by whom report should be made fails to make report or otherwise fails to comply with the provisions of this Article -

- (a) he shall be liable to a fine not exceeding level 4 on the standard scale;¹⁸ and
- (b) any goods required to be reported which are not duly reported shall be liable to forfeiture.

ARTICLE 35

Entry outwards of certain goods

(1) Save where the Agent of the Impôts directs otherwise, where any goods to which this Article applies are to be shipped for exportation, the exporter shall -

- (a) deliver to the proper officer a written entry outwards of the goods in such form and manner and containing such particulars as the Agent of the Impôts may direct;
- (b) give security to the satisfaction of the Agent of the Impôts that the goods will be shipped or exported and discharged at the destination for which they are entered outwards within such time as the Agent of the Impôts considers reasonable, or, in the case of goods for use as stores, will be duly so used, or that they will be otherwise accounted for to the satisfaction of the Agent of the Impôts; and
- (c) produce the goods to the proper officer at such time and place as the proper officer may direct.

(2) Goods shall be deemed to have been duly declared under this Article when the written entry has been produced to the proper officer.

¹⁸ Volume 1992-1993, page 437.

(3) If any goods in respect of which an entry is required under this Article -

- (a) are shipped for exportation or are waterborne for such shipment without such entry having been duly made; or
- (b) are found not to correspond with any entry which was made in respect of those goods,

they shall be liable to forfeiture.

(4) Where goods are shipped or made waterborne as described in paragraph (3) with fraudulent intent, any person concerned therein with knowledge of that intent shall be liable to a fine or to a term of imprisonment not exceeding two years, or to both.

(5) The Agent of the Impôts may at any time within three years after the exportation of any goods for which an entry is required under this Article require any person concerned with their exportation to furnish, in such form as he may require, any information relating to the goods, and to produce any books or documents of whatever nature relating to the goods, and if that person fails to comply with that requirement he shall be liable to a fine not exceeding level 4 on the standard scale.¹⁹

(6) This Article applies to -

- (a) goods from approved premises;
- (b) transit goods;
- (c) any other goods chargeable with any duty which has not been paid;
- (d) drawback goods;
- (e) goods of which the exportation is restricted by or under this Law or any other enactment; and

¹⁹ Volume 1992-1993, page 437.

- (f) any goods required by or under this Law to be entered before exportation or before shipment for exportation.

ARTICLE 36

Offences in relation to unloading of goods

(1) If any goods which have been loaded or retained on board any ship or aircraft for exportation are not exported to and discharged at a place outside the Bailiwick but are unloaded in the Bailiwick, then, unless -

- (a) the unloading was authorised by the proper officer; and
- (b) except where that officer otherwise permits, any duty chargeable and unpaid on the goods is paid and any drawback or allowance paid in respect thereof is repaid,

the master of the ship or the commander of the aircraft and any person concerned in the unshipping, re-landing, landing, unloading or carrying of the goods from the ship or aircraft without such authority, payment or repayment shall be guilty of an offence.

(2) Any goods in respect of which an offence under paragraph (1) is committed shall be liable to forfeiture and any person guilty of such an offence shall be liable to a fine not exceeding three times the value of the goods or level 4 on the standard scale,²⁰ whichever is the greater.

ARTICLE 37

Improper exportation of goods

- (1) If any goods are -
 - (a) exported; or

²⁰ Volume 1992-1993, page 437.

- (b) brought into any place in the Bailiwick for the purpose of being exported,

and the exportation is or would be contrary to any prohibition or restriction for the time being in force under or by virtue of any enactment, the goods shall be liable to forfeiture and the exporter or intending exporter of the goods and any agent of his concerned in the exportation or intended exportation shall each be liable to a fine not exceeding three times the value of the goods or level 4 on the standard scale,²¹ whichever is the greater.

(2) If, by virtue of any restriction referred to in paragraph (1), any goods may be exported only when consigned to a particular place or person and any goods so consigned are delivered to some other place or person, the ship, aircraft or vehicle in which they were exported shall be liable to forfeiture unless it is proved to the satisfaction of the Agent of the Impôts that both the owner of the ship, aircraft or vehicle and the master of the ship, commander of the aircraft or person in charge of the vehicle -

- (a) took all reasonable steps to secure that the goods were delivered to the particular place to which or person to whom they were consigned; and
- (b) did not connive at or, except under duress, consent to the delivery of the goods to that other place or person.

PART VI

EXCISE DUTIES

ARTICLE 38

Goods on which excise duty is chargeable

(1) Excise duty shall be charged on all goods described in Part II of the First Schedule at the rate there specified.

(2) Excise duty shall be payable on demand -

- (a) by the proprietor or consignee of the goods in the case of goods imported into the Bailiwick; and
- (b) by the licence holder in the case of goods grown, produced or manufactured in the Bailiwick.

ARTICLE 39

Excise licences

(1) Subject to paragraph (3), no person shall grow, produce or manufacture goods liable to excise duty unless he holds an excise licence for that purpose.

(2) The Agent of the Impôts may grant an excise licence subject to such conditions as he may consider necessary.

(3) The Committee may, in its absolute discretion, waive the requirement for an excise licence.

(4) The licence holder shall not commence the growing, production or manufacture of any goods liable to excise duty until -

- (a) he has declared to the Agent of the Impôts in such form and manner as he may direct, the details of the premises and equipment intended to be used by him for that purpose; and
- (b) those premises have been approved by the Agent of the Impôts under Article 15.

(5) Every licence holder shall -

- (a) maintain records relating to the acquisition, cultivation, manufacture, blending or other processing, storage and disposal of dutiable goods or their ingredients in such form and manner as the Agent of the Impôts may direct; and

²¹ Volume 1992-1993, page 437.

(b) in the case of goods grown, produced or manufactured in the Bailiwick, make entry to an officer within five clear days of the end of each month.

(6) The entry required under this Article shall -

(a) give an account of all goods liable to excise duty which have been grown, produced or manufactured during the last month; and

(b) contain such information as will allow a true and accurate calculation to be made of the excise duty payable by the licence holder and shall be in such form and manner as the Agent of the Impôts may direct.

(7) If, having regard to the quantity and quality of ingredients used, the quantity of goods produced by the holder of an excise manufacturer's licence appears to the Agent of the Impôts to be less than it should have been and the licence holder fails to give a satisfactory explanation for the apparent deficiency, the Agent of the Impôts may serve on the licence holder a notice demanding payment of an amount of excise duty due on the goods not accounted for.

ARTICLE 40

Restriction on further processing after entry has been made

(1) Subject to paragraph (2), after entry has been made by the proprietor or consignee in the case of imported goods or by the licence holder in the case of goods grown, produced or manufactured in the Bailiwick, no person may carry out any operation on such goods if that operation would result in a greater amount of duty being payable unless -

- (a) the Agent of the Impôts has given his consent; and
- (b) the additional duty is accounted for to the satisfaction of the Agent of the Impôts.

(2) This Article does not apply where any liquor is mixed with any other liquid immediately before consumption.

ARTICLE 41

Reliefs and drawbacks

(1) The Committee may by Order provide for the relief from and drawback of excise duties on certain categories of goods or goods used in specified circumstances.

(2) An Order under this Article may in particular -

(a) provide for relief from duty on such categories of goods as the Committee thinks fit;

(b) confer a discretion on the Agent of the Impôts to refuse to allow drawback on any goods in such circumstances as may be prescribed;

(c) provide for the administration of reliefs and drawbacks or the imposition and enforcement of any condition of any relief or drawback as the Agent of the Impôts sees fit; and

(d) authorise the Agent of the Impôts -

(i) to require such information from a person claiming relief or drawback as may be necessary to satisfy him as to that person's eligibility for such relief or drawback; and

(ii) to give further directions for the administration of any relief or drawback.

(3) Subject to the provisions of any Order made under this Article -

(a) where the rate of any duty, drawback, allowance or rebate is expressed by reference to a specified quantity or weight of any goods, that rate shall be chargeable or allowable on any fraction of that quantity or weight of the goods, and the amount payable or allowable on any such fraction shall be calculated proportionately; and

- (b) excise duty shall be charged and relief from such duty allowed without any discrimination as between goods manufactured or produced in one country and the like goods manufactured or produced in another country, or as between goods manufactured or produced in the Bailiwick and the like goods imported into the Bailiwick.

ARTICLE 42

Offences involving excise duties

- (1) Any person who fails to comply with any requirement of this Part or any Order made thereunder shall be guilty of an offence.
- (2) Any person who does anything whereby any person may -
- (a) evade liability for excise duty payable on any goods under this Part; or
- (b) obtain any amount by way of drawback, allowance, relief or repayment of any duty on any goods which is not lawfully payable or allowable,

shall be guilty of an offence.

- (3) Any person guilty of an offence under paragraph (1) or (2) -
- (a) if the offence was committed with intent to defraud the States, shall be liable to a fine or to a term of imprisonment not exceeding two years, or to both; or
- (b) if the offence was committed without such intent, shall be liable to a fine not exceeding three times the amount of duty to which the goods are liable or level 3 on the standard scale,²² whichever is the greater,

and any goods to which the offence relates shall be liable to forfeiture.

²² Volume 1992-1993, page 437.

PART VII

PREVENTION OF SMUGGLING

ARTICLE 43

Access for the prevention of smuggling

(1) The person in command of any ship in the service of Her Majesty or the States which is engaged in the prevention of smuggling may -

- (a) haul up and leave that ship on any part of the coast; and
- (b) moor that ship at any place below high water mark on any part of the coast.

(2) Any officer and any person acting in aid of any officer or otherwise duly engaged in the prevention of smuggling may for that purpose have access to, patrol and pass freely along or over any part of the coast and any aerodrome or land adjoining any aerodrome.

ARTICLE 44

Breaking seals, etc

(1) Where, in the exercise of any power imposed or conferred on him by or under this Law, an officer has placed any lock, mark or seal on any goods in any ship, aircraft or vehicle, or on any place or container in which such goods are kept, then if -

- (a) without the authority of the proper officer, at any time while the ship is within the limits of any port or on passage between ports or while the aircraft or vehicle is in the Bailiwick, that lock, mark or seal is wilfully and prematurely removed or tampered with by any person; or
- (b) before that lock, mark or seal is lawfully removed, any of the goods are wilfully removed by any person,

that person and the master of the ship or commander of the aircraft or the person in charge of the vehicle shall be liable to a fine not exceeding level 4 on the standard scale.²³

(2) Where, in pursuance of any requirement or practice of the Communities or any other international agreement which applies to the Bailiwick relating to the movement of goods between countries -

- (a) a seal, lock or mark is used (whether in the Bailiwick or elsewhere) to secure or identify any goods for customs purposes; and
- (b) at any time while the goods are in the Bailiwick the seal, lock or mark is wilfully and prematurely removed or tampered with by any person,

that person and the person then in charge of the goods shall be liable to a fine not exceeding level 4 on the standard scale.²³

ARTICLE 45

Activities in connection with smuggling

(1) Any person who by any means makes any signal or transmits any message from any part of the Bailiwick or from any ship or aircraft, being a signal or message connected with the smuggling or intended smuggling of goods into or out of the Bailiwick, shall be liable to a fine or to imprisonment for a term not exceeding two years, or to both, and any equipment or apparatus used for sending the signal or message shall be liable to forfeiture.

(2) If any officer or police officer has reasonable grounds for suspecting that any signal or message described in paragraph (1) is being or is about to be made or transmitted, he may enter any ship, aircraft, vehicle, house or other place from where the signal or message is or is about to be sent and take such steps as are reasonably necessary to stop or prevent the sending of the signal or message.

²³ Volume 1992-1993, page 437.

(3) Any person who without due cause interferes in any way with any ship, aircraft, vehicle, buoy, anchor, chain, rope or mark which is being used for the purposes of the functions of the Committee or the Agent of the Impôts under this Law shall be liable to a fine not exceeding level 3 on the standard scale.²⁴

(4) Any person who rams, fires on or does anything which may obstruct or endanger any ship, aircraft or vehicle in the service of Her Majesty or of the States while that ship, aircraft or vehicle is engaged in the prevention of smuggling shall be liable to a fine or to imprisonment for a term not exceeding seven years, or to both.

ARTICLE 46

Special offence where offender armed or disguised

A person who is -

- (a) concerned in the movement, carriage or concealment of goods -
 - (i) contrary to or for the purpose of contravening any prohibition or restriction for the time being in force under or by virtue of any enactment with respect to the importation or exportation of those goods; or
 - (ii) without payment having been made of or security given for any duty payable on those goods; or
- (b) found in the Bailiwick in possession of any goods liable to forfeiture under this Law,

while he is armed with any offensive weapon or disguised in any way shall be liable to a fine or to imprisonment for a term not exceeding five years, or to both.

²⁴ Volume 1992-1993, page 437.

ARTICLE 47

Forfeiture of ship, aircraft or vehicle designed for smuggling

(1) Where -

- (a) a ship is or has been in the territorial sea adjacent to the Bailiwick; or
- (b) an aircraft is or has been at any place, whether on land or on water, in the Bailiwick; or
- (c) a vehicle is or has been within the limits of any port or aerodrome,

while constructed, adapted, altered or fitted in any manner for the purpose of concealing goods, that ship, aircraft or vehicle shall be liable to forfeiture.

(2) If any part of the cargo of a ship is thrown overboard, or is staved or destroyed to prevent seizure -

- (a) while the ship is within the territorial sea adjacent to the Bailiwick; or
- (b) where the ship, having been properly summoned to bring to by any ship in the service of Her Majesty or of the States, fails so to do and chase is given, at any time during the chase,

the ship shall be liable to forfeiture.

(3) Where a ship has been within the limits of any port, or an aircraft has been in the Bailiwick, with a cargo on board and a substantial part of that cargo is afterwards found to be missing, then, if the master of the ship or the commander of the aircraft fails to account therefor to the satisfaction of the Agent of the Impôts, the ship or aircraft shall be liable to forfeiture.

PART VIII

POWERS OF ARREST, SEARCH AND SEIZURE AND LIABILITY TO FORFEITURE

ARTICLE 48

Arrest of persons

(1) Any person who has committed, or whom there are reasonable grounds to suspect of having committed, any offence under this Law may be arrested by an officer or any police officer at any time within three years from the date of the commission of the offence.

(2) Where it was not practicable to arrest any person so liable at the time of the commission of the offence, or where any such person having been then or subsequently arrested for that offence has escaped, he may be arrested by any officer or police officer at any time and may be proceeded against in like manner as if the offence had been committed at the date when he was finally arrested.

ARTICLE 49

Power to examine and take account of goods

(1) Without prejudice to any other power conferred by this Law, an officer may examine and take account of any goods -

- (a) which are imported;
- (b) which are deposited in approved premises;
- (c) which have been loaded into any ship or aircraft at any place in the Bailiwick;
- (d) which are entered for exportation;
- (e) which are brought to any place in the Bailiwick for exportation or for shipment for exportation; or

- (f) which are subject to any claim for drawback, allowance, rebate, remission or repayment of duty,

and may for that purpose require any container to be opened or unpacked.

(2) Any examination of goods by an officer under this Law shall be made at such place and in such manner as the Agent of the Impôts may direct and the proprietor or consignee of the goods shall provide such facilities or assistance as may be required for the purposes of their examination.

ARTICLE 50

Power to take samples

- (1) An officer may at any time take samples of any goods -
- (a) which he is empowered by this Law to examine;
 - (b) which are on premises where goods chargeable with any duty are stored, deposited, grown, manufactured, produced prepared or subjected to any process; or
 - (c) which, being dutiable goods, are held by any person as stock for his business or as materials for manufacture or processing.

(2) Any sample taken under this Article shall be disposed of and accounted for in such manner as the Agent of the Impôts may direct.

(3) Where any sample is taken under this Article from any goods chargeable with a customs or excise duty after that duty has been paid, other than -

- (a) a sample taken when goods are first entered on importation; or
- (b) a sample taken from goods in respect of which a claim for drawback, allowance, rebate, remission or repayment of that duty is being made,

and the sample so taken is to be retained, the officer taking it shall, if so required by the person in possession of the goods, pay for the sample on behalf of the Committee such sum as reasonably represents the wholesale value thereof.

ARTICLE 51

Power to search premises

(1) Any officer shall be entitled to visit any premises used by vendors, stockists, importers and agents of goods dutiable under this Law and all other premises where such goods may be deposited, in order to make enquiry as to any dutiable goods which may be on those premises.

(2) Without prejudice to paragraph (1) or to any power conferred by this Law, if the Bailiff is satisfied by information on oath by an officer that there are reasonable grounds to suspect that any thing liable to forfeiture under this Law is kept or concealed in any premises, he may grant a warrant authorising that officer or any other person named in the warrant to enter and search any premises so named within one month of the date on which the warrant was granted.

(3) Where a warrant has been granted under paragraph (2), the officer or person named therein shall have power to enter those premises at any time by day, or by night if accompanied by a police officer, and to search for, seize and detain or remove any such thing or any documents relating to any such thing and, so far as is reasonably necessary for the purpose of such entry, search, seizure, detention or removal, to break open any door, window or container and force and remove any other impediment or obstruction.

ARTICLE 52

Power to search vehicles or vessels

(1) Without prejudice to any other power conferred by this Law, where there are reasonable grounds to suspect that any vehicle or vessel is or may be carrying any goods which are -

- (a) chargeable with any duty which has not been paid or secured;
- (b) in the course of being unlawfully removed from or to any place; or
- (c) otherwise liable to forfeiture under this Law,

any officer or police officer may stop and search that vehicle or vessel.

(2) If, when so required by any such officer or police officer, the person in charge of any such vehicle or vessel refuses to stop or permit the vehicle or vessel to be searched, he shall be liable to a fine not exceeding level 4 on the standard scale.²⁵

ARTICLE 53

Power to search persons

(1) Where there are reasonable grounds to suspect that any person to whom this Article applies is carrying any article -

- (a) which is chargeable with any duty which has not been paid or secured; or
- (b) with respect to the importation or exportation of which any prohibition or restriction is for the time being in force under or by virtue of this Law or any other enactment,

subject to paragraph (2), any officer or any person acting under the directions of an officer, being a person of the same sex as the person suspected of carrying such an article, may search him and any article he has with him.

(2) A person to be searched in pursuance of this Article may require to be taken before a Jurat of the Royal Court or a superior of the officer or other person concerned, who shall consider the grounds for suspicion and direct accordingly whether or not the search is to take place.

²⁵ Volume 1992-1993, page 437.

(3) This Article applies to any person who is -

- (a) on board or who landed from any ship or aircraft;
- (b) entering or about to leave the Bailiwick;
- (c) within the dock area of a port;
- (d) at a customs airport;
- (e) within the area of an approved place; or
- (f) on premises which are being searched under the authority of a warrant.

ARTICLE 54

Seizure or detention of things liable to forfeiture

(1) Any thing liable to forfeiture under this Law may be seized or detained by any officer of the Impôts or police officer.

(2) Where any thing is seized or detained by a police officer under paragraph (1), he shall -

- (a) where it is practicable to do so, deliver it to the Agent of the Impôts; or
- (b) where it may be required for use in connection with any proceedings to be brought otherwise than under this Law, retain it in police custody until either those proceedings are completed or it is decided that no such proceedings shall be brought.

(3) Where the thing seized or detained by a police officer is not delivered to the Agent of the Impôts a police officer shall -

- (a) give to the Agent of the Impôts notice in writing of the seizure or detention together with full particulars of the thing seized or detained; and

(b) permit any officer to examine that thing and take account of it at any time while it remains in the custody of the police.

(4) Paragraphs (2) and (3) shall apply in relation to any dutiable goods seized or detained by a police officer notwithstanding that they were not so seized as liable to forfeiture under this Law.

ARTICLE 55

Forfeiture and condemnation

(1) The Third Schedule shall have effect for the purpose of forfeitures, and of proceedings for the condemnation of any thing as being forfeited, under this Law.

(2) Subject to Article 54 and the Third Schedule, any thing seized or detained under this Law shall, pending the determination as to its forfeiture or disposal, be dealt with, and if condemned as forfeited, shall be disposed of, in such manner as the Committee may direct.

ARTICLE 56

Forfeiture of things used in connection with things liable to forfeiture

(1) Subject to Article 57 but without prejudice to any other provision of this Law, where any thing has become liable to forfeiture under this Law -

(a) any ship, aircraft, vehicle, animal, container (including any article of passengers' baggage) or other thing whatsoever which has been used for the carriage, handling, deposit or concealment of the thing so liable to forfeiture, either at a time when it was so liable or for the purposes of the commission of the offence for which it later became so liable; and

(b) any other thing mixed, packed or found with the thing so liable,

shall also be liable to forfeiture.

(2) Where any ship, aircraft, vehicle or animal has become so liable to forfeiture, all tackle, apparel or furniture thereof shall also be liable to forfeiture.

(3) Where any ship or aircraft becomes liable to forfeiture under this Article by reason of having been used in the importation, exportation or carriage of goods contrary to or for the purpose of contravening any prohibition or restriction for the time being in force with respect to those goods, or without payment having been made of, or security given for, any duty payable thereon, the owner and the master or commander shall each be liable to a fine not exceeding level 4 on the standard scale.²⁶

ARTICLE 57

Exemption from forfeiture of ships and aircraft where owner not involved in offence

(1) A ship or aircraft shall not be liable to forfeiture under Article 56 where the owner of such ship or aircraft shows that he did not know and had no reason to suspect that the offence in respect of or in connection with which the forfeiture is claimed was, was being or was likely to be committed unless -

(a) the offence was substantially the object of the voyage or flight during which the offence was committed;

(b) the owner failed to take such steps as were reasonable in the circumstances for him to take to prevent the likelihood of such an offence being committed; or

(c) in relation to a ship, where the offence was committed while that ship was under chase by a ship in the service of Her Majesty or the States after failing to bring to when properly summoned to do so.

²⁶ Volume 1992-1993, page 437.

(2) The exemption from forfeiture of any ship or aircraft under this Article shall not affect any liability to forfeiture of goods carried therein.

ARTICLE 58

Protection of officers in relation to seizure and detention

(1) Where, in any proceedings for the condemnation of any thing seized as liable to forfeiture under this Law, judgment is given for the claimant, the court may, if it thinks fit, certify that there were reasonable grounds for the seizure.

(2) Where any civil proceedings are brought against the Committee, a Law Officer of the Crown or any person authorized by or under this Law to seize or detain any thing under this Law, on account of the seizure or detention of any thing and judgment is given for the plaintiff, then if either -

- (a) a certificate relating to the seizure has been granted under paragraph (1); or
- (b) the court is satisfied that there were reasonable grounds for seizing or detaining that thing under this Law,

the plaintiff shall not be entitled to recover any damages or costs in respect of the seizure.

(3) Nothing in paragraph (2) shall affect any right of any person to the return of the thing seized or detained or to compensation for its destruction or any damage to it, including the costs of pursuing that right.

(4) Any certificate under paragraph (1) may be proved by the production of either the original certificate or a certified copy thereof purporting to be signed by the Judicial Greffier.

PART IX

GENERAL OFFENCES AND LEGAL PROCEEDINGS

ARTICLE 59

Untrue declarations, etc

- (1) Any person who -
 - (a) makes or signs, or causes to be made or signed, or delivers or causes to be delivered to the Committee or an officer, any declaration or document; or
 - (b) makes any statement in answer to any question put to him by an officer which he is required by or under this Law or any other enactment to answer,

being a declaration, document or statement produced or made for any purpose of any assigned matter, which is untrue in any material particular, then, without prejudice to paragraph (2) -

- (i) where he does so knowingly or recklessly, he shall be liable to a fine or to imprisonment for a term not exceeding two years, or to both, and any goods in relation to which the document or statement was made shall be liable to forfeiture; or
- (ii) where he does so otherwise than knowingly or recklessly, he shall be liable to a fine not exceeding level 4 on the standard scale.²⁷

(2) Where, by reason of any such declaration, document or statement as is mentioned in paragraph (1), the full amount of any duty payable is not paid or any overpayment is made in respect of any drawback, allowance, rebate or repayment of duty, the amount of the duty unpaid or of the overpayment shall be recoverable as a debt due to the States or may be recovered as a civil debt.

²⁷ Volume 1992-1993, page 437.

ARTICLE 60

Counterfeiting documents, etc

Any person who -

- (a) counterfeits or falsifies any document which is required by or under any enactment relating to an assigned matter or which is used in the transaction of any business relating to an assigned matter;
- (b) knowingly accepts, receives or uses any such document so counterfeited or falsified;
- (c) alters any such document after it is officially issued; or
- (d) counterfeits any seal, signature, initials or other mark of, or used by, any officer for -
 - (i) the verification of such a document;
 - (ii) the security of goods; or
 - (iii) any other purpose relating to an assigned matter,

shall be liable to a fine or to imprisonment for a term not exceeding two years, or to both.

ARTICLE 61

Fraudulent evasion of duty, prohibitions and restrictions

(1) Without prejudice to any other provision of this Law, any person who, with intent to defraud the States of any duty payable on any goods, or to evade any prohibition or restriction with respect to any goods -

- (a) knowingly acquires possession of such goods -
 - (i) which have been unlawfully removed from approved premises;

(ii) which are chargeable with a duty which has not been paid; or

(iii) with respect to the importation or exportation of which any prohibition or restriction is for the time being in force by or under this Law or any other enactment; or

(b) is in any way knowingly concerned in carrying, removing, depositing, harbouring, keeping or concealing or in any manner dealing with such goods,

shall be guilty of an offence.

(2) Without prejudice to any other provision of this Law, any person who is, in relation to any goods, in any way knowingly concerned in any fraudulent evasion or attempted evasion of -

(a) any duty chargeable on the goods;

(b) any prohibition or restriction for the time being in force with respect to the goods under or by virtue of any enactment; or

(c) any provision of this Law or of any other enactment relating to customs or to impôts applicable to the goods,

shall be guilty of an offence.

(3) Subject to paragraph (4), a person guilty of an offence under this Article shall be liable to a fine, or to imprisonment for a term not exceeding seven years, or to both.

(4) A person guilty of an offence under this Article in connection with a prohibition or restriction on importation or exportation having effect by virtue of Article 4 of the Misuse of Drugs (Jersey) Law 1978,²⁸ shall be liable -

²⁸ Volume 1975-1978, page 452.

- (a) where the goods were a Class A drug, to a fine or to imprisonment for life, or to both;
- (b) where the goods were a Class B drug, to a fine or to imprisonment for a term not exceeding fourteen years, or to both; or
- (c) where the goods were a Class C drug, to a fine or to imprisonment for a term not exceeding five years, or to both,

and in this Article "Class A drug", "Class B drug" and "Class C drug" have the same meaning as in the Misuse of Drugs (Jersey) Law 1978.²⁹

(5) In any case where a person would, apart from this paragraph, be guilty of -

- (a) an offence under this Article in connection with a prohibition or restriction; and
- (b) a corresponding offence under the enactment or other instrument imposing the restriction for which a fine or other penalty is expressly provided by that enactment or other instrument,

he shall not be guilty of the offence in sub-paragraph (a).

(6) Where a person is guilty of an offence under this Article, the goods in respect of which the offence was committed shall be liable to forfeiture.

ARTICLE 62

General provisions as to offences and penalties

- (1) Where -

- (a) by virtue of any provision of any enactment relating to an assigned matter a punishment is prescribed for any offence thereunder or for any failure to comply with any direction, condition or requirement made, given or imposed thereunder; and
- (b) any person is convicted in the same proceedings for more than one such offence, or failure,

that person shall be liable to that punishment for each offence or failure of which he is so convicted.

(2) Where a penalty for an offence under any enactment relating to an assigned matter is required to be fixed by reference to the value of any goods, that value shall be taken as the price which those goods might reasonably be expected to have fetched, after payment of any duty or tax chargeable thereon, if they had been sold in the open market at or about the date of the commission of the offence for which the penalty is imposed.

(3) Where an offence under any enactment relating to an assigned matter which has been committed by a body corporate is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of, any director, manager, secretary or other similar officer of the body corporate or any person purporting to act in any such capacity, he as well as the body corporate shall be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

(4) Where in any proceedings for an offence under this Law any question arises as to the duty or the rate of duty chargeable on any imported goods, and it is not possible to ascertain the relevant time of importation in accordance with Article 3, that duty or rate shall be determined as if the goods had been imported at the time when the proceedings were commenced.

ARTICLE 63

Accessories and abettors

Any person who aids, abets, counsels, or procures the

²⁹ Volume 1975-1978, page 449, Volume 1982-1983, page 157, Volume 1988-1989, page 292, Volume 1996-1997, page 424, and R & Os 6779, 7458, 7866, 8067 and 8245.

commission of an offence under this Law shall be liable to be dealt with, tried and punished as a principal offender.

ARTICLE 64

Legal proceedings

(1) Where liability for any offence under this Law is incurred by two or more persons jointly, those persons shall each be liable for the full amount of any fine and may be proceeded against jointly or severally.

(2) In any proceedings for an offence or for the condemnation of any thing forfeited under this Law, the fact that security has been given by bond or otherwise for the payment of any duty or for compliance with any condition in respect of the non-payment of which or non-compliance with which the proceedings are instituted shall not be a defence.

ARTICLE 65

Power of Agent to levy penalty

(1) Where the Agent of the Impôts considers that a person has committed an offence under this Law in relation to the importation or exportation of goods, he may, instead of referring the matter to a Connétable or Centenier with a view to such person being prosecuted for that offence, accept such sum by way of a penalty, not exceeding three times the level of duty payable or the value of the goods, whichever is the greater, as the Agent of the Impôts considers appropriate.

(2) The fact that a person has paid a penalty under paragraph (1) shall not affect the right of the Attorney General to prosecute that person for any offence under this Law or to direct that he be so prosecuted.

(3) Where a person has paid a penalty under paragraph (1) in relation to an offence for which he is subsequently prosecuted, the amount of such penalty shall be refunded.

ARTICLE 66

Proof of certain documents

- (1) Any document purporting to be signed -
- (a) by order of the Committee;
 - (b) by any person with the authority of the Committee;
 - (c) by the Agent of the Impôts; or
 - (d) by the order of the Agent of the Impôts or any other person with his authority,

shall, until the contrary is proved, be deemed to have been so signed and to be made and issued by the Committee or the Agent of the Impôts as the case may be, and may be proved by the production of a copy thereof purporting to be so signed.

(2) A photograph of any document delivered to the Committee or the Agent of the Impôts for any customs or excise purpose and certified by the Agent of the Impôts to be such a photograph shall be admissible in any proceedings, whether civil or criminal, to the same extent as the document itself.

ARTICLE 67

Proof of certain other matters

- Law -
- (1) An averment in any process in proceedings under this Law -
 - (a) that any person is or was an officer or a police officer;
 - (b) that any person is or was appointed or authorised by the Committee or the Agent of the Impôts to discharge, or was engaged by the orders or with the concurrence of the Committee or the Agent of the Impôts in the discharge of, any duty;

- (c) that the Committee or the Agent of the Impôts has or has not been satisfied as to any matter as to which it or he are required by any provision of this Law to be satisfied; or
- (d) that any goods thrown overboard, staved or destroyed were so dealt with in order to prevent or avoid their seizure,

shall, until the contrary is proved, be sufficient evidence of the matter in question.

(2) Where in any proceedings relating to customs or excise any question arises as to the place from which any goods have been brought or as to whether or not -

- (a) any duty has been paid or secured in respect of any goods;
- (b) any goods or other things whatsoever are of the description or nature alleged in the proceedings;
- (c) any goods have been lawfully imported or lawfully unloaded from any ship or aircraft;
- (d) any goods have been lawfully loaded into any ship or aircraft or lawfully exported or were lawfully waterborne;
- (e) any goods were lawfully brought to any place for the purpose of being loaded into any ship or aircraft or exported; or
- (f) any goods are or were subject to any prohibition of or restriction on their importation or exportation,

then, where those proceedings are brought by or against the Committee, a Law Officer of the Crown or an officer, or against any other person in respect of anything purporting to have been done in pursuance of any power or duty conferred or imposed on him by or under this Law, the burden of proof shall lie upon the other party to the proceedings.

PART X

MISCELLANEOUS

ARTICLE 68

Review of decisions

(1) Any person aggrieved by a decision to which this Article applies may, within one month of such decision being communicated to him, apply to have it reviewed -

- (a) in the case of a decision made by the Agent of the Impôts (including a review of a decision under subparagraph (b)), by the Committee; or
- (b) in the case of a decision made by any other officer, by the Agent of the Impôts.

(2) A review under this Article shall be completed within one month of receipt of the application for a review in the case of a review by the Agent of the Impôts or within two months of such receipt in the case of a review by the Committee.

(3) A decision to which this Article applies shall not be suspended pending review of that decision unless the Agent of the Impôts or the Committee directs otherwise.

(4) On completing a review under this Article the Agent of the Impôts or the Committee as the case may be shall either -

- (a) confirm the decision; or
 - (b) rescind or vary the decision and take such further steps (if any) as he or it may consider appropriate.
- (5) This Article applies to any decision of an officer which -
- (a) affects the liability of any person to pay any duty;

- (b) affects the eligibility of any person to any relief from or repayment of any duty;
- (c) imposes or applies any conditions, limitations, restrictions, prohibitions or other requirements under any provision of this Law; or
- (d) is otherwise made for the purpose of implementing any provision of the Communities relating to customs matters which is applicable in the Bailiwick.

ARTICLE 69

Bonds and security

(1) Without prejudice to any express requirement as to security contained in this Law, the Committee or Agent of the Impôts may, if either thinks fit, require any person to give security by bond or otherwise for the observance of any condition in connection with customs or excise.

- (2) Any bond taken for the purposes of any assigned matter -
 - (a) shall be taken on behalf of the States;
 - (b) shall be valid notwithstanding that it is entered into by a person who has not yet reached the age of majority; and
 - (c) may be cancelled at any time by or by order of the Committee or the Agent of the Impôts as the case may be.

ARTICLE 70

Agents

- (1) Subject to paragraph (2), any person transacting any business relating to an assigned matter may act through an agent.
- (2) An officer may, on the authority of the Agent of the Impôts -

- (a) refuse to deal with an agent; or
- (b) refuse to deal with an agent unless he produces written authority of his principal in such form as the Agent of the Impôts may direct.

ARTICLE 71

Rewards

Subject to any direction of the Committee as to amount, where any service in relation to an assigned matter appears to the Agent of the Impôts to merit reward, he may, in his absolute discretion, pay a reward to any person rendering such service.

ARTICLE 72

Orders

(1) The Committee may by Order make provision for the purpose of carrying this Law into effect and in particular, but without prejudice to the generality of the foregoing, for prescribing any matter which may be prescribed under this Law.

- (2) An Order made under this Law may -
 - (a) make different provisions in relation to different cases or circumstances; and
 - (b) contain such transitional, consequential, incidental or supplementary provisions as the Committee may consider to be necessary or expedient.

(3) The Subordinate Legislation (Jersey) Law 1960³⁰ shall apply to Orders made under this Law.

³⁰ Tome VIII, page 849.

ARTICLE 73

Repeals and consequential amendments of other enactments

The enactments specified in Part I of the Fourth Schedule are repealed or revoked to the extent indicated in that Part and the enactments specified in Part II of that Schedule are amended in accordance with the provisions of that Part.

ARTICLE 74

Short title and commencement

This Law may be cited as the Customs and Excise (Jersey) Law 199 and shall come into force on such day as the States may by Act appoint.

FIRST SCHEDULE

EXCISE DUTIES

PART I

(Article 2)

STRENGTH OF LIQUOR

1. Subject to paragraphs 2 and 3, the strength of any liquor shall be determined as follows -

- (a) a representative sample shall be taken and, after first being cleared of any sediment or gas by filtration in an approved manner, a definite quantity thereof by measure at the temperature of 20 degrees Celsius shall be distilled;
- (b) the distillate shall be made up at the temperature of 20 degrees Celsius with distilled water to the original measure of the quantity before distillation;
- (c) the strength of the distillate so made up shall be ascertained by determining its density in air at the temperature of 20 degrees Celsius by means of an approved hydrometer used in an approved manner; and
- (d) the strength of the liquor shall be taken to be the percentage of alcohol by volume in an approved alcohol table which corresponds to the density determined as above except that where the density so determined is between two consecutive numbers in the table the strength shall be determined by linear interpolation.

2. Where the result ascertained by the method specified in paragraph 1 is rendered inaccurate by substances other than alcohol, that method shall be adjusted in such manner as may be approved by the Committee for the purpose of producing an accurate result.

3. Save as the Committee may otherwise allow, the strength of any liquor shall be the strength as ascertained according to this Part

of this Schedule, but where the strength has not been so ascertained it shall be -

- (a) the strength ascertained by reference to information on the label of the container of the liquor; or
- (b) the strength ascertained by reference to information on any invoice, delivery note, production record or similar document in relation to the liquor,

whichever is the greater.

PART II

(Article 38)

GOODS CHARGEABLE WITH EXCISE DUTY AND RATES OF DUTY

Spirits

1. There shall be charged on all spirits imported into or distilled or produced in the Bailiwick excise duty at the rate of £14.79 per litre of alcohol.

Wines

2. There shall be charged on all wines imported into or produced or manufactured in the Bailiwick excise duty at the following rates -

<i>Strength of wines</i>	<i>Rate per hectolitre</i>
Wines exceeding 1.2 per cent volume but not exceeding 5.5 per cent volume	£26.95
Wines exceeding 5.5 per cent volume but not exceeding 15 per cent volume	£90.81
Wines exceeding 15 per cent volume but not exceeding 22 per cent volume	£111.28

Rate per litre of alcohol

Wines exceeding 22 per cent volume £14.79

Beer

3. There shall be charged -

- (a) on all beer produced by a small independent brewer which is imported into or manufactured in the Bailiwick excise duty at the rate of -
 - (i) £15.60 per hectolitre of beer not exceeding 4.9 per cent volume; and
 - (ii) £21.25 per hectolitre of beer exceeding 4.9 per cent volume; and
- (b) on all other beer imported into or manufactured in the Bailiwick excise duty at the rate of -
 - (i) £20.21 per hectolitre of beer not exceeding 4.9 per cent volume; and
 - (ii) £26.95 per hectolitre of beer exceeding 4.9 per cent volume.

Other alcoholic beverages

4. There shall be charged on the following alcoholic beverages imported into or produced or manufactured in the Bailiwick -

- (a) cider; and
- (b) any other alcoholic beverage which is not wines or beer and which has a strength exceeding 1.2 per cent volume but not exceeding 5.5 per cent volume,

excise duty at the rate of £26.95 per hectolitre.

Tobacco

5. There shall be charged on all tobacco imported into or grown, produced or manufactured in the Bailiwick excise duty at the following rate -

- | | |
|---|-----------------------|
| (a) on unprocessed tobacco | £55.93 per kilogramme |
| (b) on cigars | £60.52 per kilogramme |
| (c) on cigarettes | £75.68 per kilogramme |
| (d) on hand-rolling tobacco | £64.32 per kilogramme |
| (e) on other types of processed tobacco not included in paragraphs (b) to (d) | £58.57 per kilogramme |

Hydrocarbon oil

6.-(1) There shall be charged on hydrocarbon oil imported or delivered into or produced in the Bailiwick excise duty at the following rate -

- | | |
|---------------------------------------|-----------------------|
| (a) on higher octane unleaded petrol | £21.20 per hectolitre |
| (b) on all other unleaded petrol | £19.70 per hectolitre |
| (c) on leaded petrol | £21.70 per hectolitre |
| (d) on other types of hydrocarbon oil | £19.70 per hectolitre |

(2) For the purposes of this paragraph unleaded petrol is "higher octane" if its research octane number is not less than 96 and its motor octane number is not less than 86.

SECOND SCHEDULE**OATHS OF OFFICE****(Article 4)**

Form of Oath to be taken by the Agent of the Impôts and all Deputy Agents of the Impôts

You swear and promise before God that you will well and faithfully discharge the duties of [Agent of the Impôts][Deputy Agent of the Impôts] in accordance with the laws relating to customs and excise without fear or favour and that you will not disclose any information which may come to your knowledge in the performance of those duties except in so far as the law requires or authorises you so to do.

Form of Oath to be taken by other officers of the Impôts

You swear and promise before God that you will well and faithfully discharge the duties of an officer of the Impôts in accordance with the laws relating to customs and excise without fear or favour and that you will not disclose any information which may come to your knowledge in the performance of those duties except in so far as the law requires or authorises you so to do.

THIRD SCHEDULE

FORFEITURE

(Article 55)

Notice of seizure

1.-(1) Save as provided by sub-paragraph (2), the Committee or the Agent of the Impôts shall give notice of the seizure of any thing as liable to forfeiture and of the grounds for that seizure to any person known to be an owner of that thing.

(2) The requirements of sub-paragraph (1) shall not apply if the seizure was made in the presence -

- (a) of the person whose offence or suspected offence occasioned the seizure;
- (b) of the owner or any of the owners of the thing seized or his servant or agent; or
- (c) in the case of any thing seized in any ship or aircraft, of the master or commander.

(3) Notice under sub-paragraph (1) shall be given in writing and shall be deemed to have been duly served on the person concerned -

- (a) if delivered to him personally; or
- (b) if addressed to him and left or forwarded by post to him at his usual or last known place of abode or business or, in the case of a body corporate, at their registered or principal office; or
- (c) where he has no address within the Bailiwick, or his address is unknown, by publication of notice of seizure in the Jersey Gazette.

Notice of claim

2.-(1) Any person claiming that any thing seized as liable to forfeiture is not so liable shall, within one month of the date of the notice of seizure or, where no notice under paragraph 1 has been served on him, within one month of the date of the seizure, give notice of his claim in writing to the Committee or the Agent of the Impôts as the case may be.

(2) Any notice under sub-paragraph (1) shall specify the name and address of the claimant and the advocate or solicitor (if any) in the Bailiwick authorised to accept service of process and to act on behalf of the claimant.

(3) Service of process upon an advocate or solicitor so specified shall be deemed to be proper service upon the claimant.

Condemnation

3.-(1) If on the expiration of the relevant notice period under paragraph 2, notice has not been given or does not comply with all the requirements of that paragraph, the thing in question shall be deemed to have been duly condemned as forfeited.

(2) Where notice is duly given in accordance with paragraph 2, the Committee or the Agent of the Impôts shall take proceedings for the condemnation of the thing in question and if the court is satisfied that the thing was at the time of seizure liable to forfeiture the court shall condemn it as forfeited.

(3) Without prejudice to any delivery up or sale under sub-paragraph (1) of paragraph 6, forfeiture under this paragraph shall have effect as from the date when the liability to forfeiture arose.

Proceedings for condemnation by court

4.-(1) Proceedings for condemnation shall be civil proceedings and may be instituted -

- (a) in the Petty Debts Court where the value of the thing liable to forfeiture excluding any duty payable thereon

does not exceed the maximum amount of a debt recoverable in that court; or

- (b) the Royal Court in any other case.
- (2) In any proceedings for condemnation -
 - (a) the claimant or his advocate or solicitor shall make oath that the thing seized was, or was to the best of his knowledge and belief, the property of the claimant at the time of the seizure:
 - (b) the claimant shall, where such proceedings are instituted in the Royal Court, give such security for costs of the proceedings as that court may determine; and
 - (c) where any requirement of this sub-paragraph is not complied with, the court shall give judgment for the Committee.

(3) An appeal by either party shall lie from a decision on a question of forfeiture under this paragraph of the Petty Debts Court to the Royal Court and any thing which is the subject of such an appeal shall, pending the final determination of the matter, remain in the custody of the Committee or the Agent of the Impôts as the case may be.

Provisions as to proof

- 5. In any proceedings under this Schedule -
 - (a) the fact, form and manner of the seizure shall be taken to have been as set forth in the process without any further evidence thereof, unless the contrary is proved; and
 - (b) the condemnation by a court of any thing as forfeited may be proved by the production either of the order of condemnation or of a certified copy thereof signed by the Judicial Greffier.

Special provisions as to certain claimants

6. For the purposes of any claim to, or proceedings for the condemnation of, any thing, where that thing is at the time of seizure the property of a body corporate, of two or more partners or of six or more persons, the oath required by this Schedule to be taken and any other thing required by this Schedule or by any rules of the court to be done by, or by any person authorised by, the claimant or owner may be taken or done by, or by any other person authorised by -

- (a) where the owner is a body corporate, the secretary or some duly authorised officer of that body;
- (b) where the owners are in partnership, any one of those owners;
- (c) where the owners are six or more persons who are not in partnership, any two of those persons on behalf of themselves and their co-owners.

Power to deal with seizures before condemnation

7.-(1) Where any thing has been seized as liable to forfeiture, the Agent of the Impôts may at any time if he thinks fit and notwithstanding that the thing has not yet been deemed to have been condemned as forfeited -

- (a) deliver it up to any claimant upon his paying such sum as the Agent of the Impôts thinks proper, not exceeding the value it or he places on the thing, including any duty chargeable thereon which has not been paid; or
- (b) if the thing seized is a living creature or is, in the opinion of the Agent of the Impôts, of a perishable nature, sell, destroy or dispose of it as he thinks fit.

(2) If, where any thing is delivered up or disposed of under sub-paragraph (1), it is held in proceedings taken under this Schedule that the thing was not liable to forfeiture at the time of its seizure, the Agent of the Impôts shall, subject to any deduction allowed under sub-paragraph (3), on demand by the claimant tender to him -

- (a) an amount equal to any sum paid by him under clause (a) of sub-paragraph (1); or
- (b) where the thing has been sold an amount equal to the proceeds of sale; or
- (c) where the thing has been destroyed or disposed of otherwise than by sale, its replacement value at the time of seizure.

(3) Where the amount tendered under sub-paragraph (2) includes any sum on account of any duty chargeable on the thing which had not been paid before its seizure the Agent of the Impôts may deduct so much of that amount as represents that duty.

(4) If the claimant accepts any amount tendered to him under sub-paragraph (2), he shall not be entitled to maintain any action on account of the seizure, detention, sale or disposal of the thing.

Power of Committee to restore property

8. The Committee may, if it thinks fit, restore any thing -

- (a) seized; or
- (b) except by order of a court in criminal proceedings, forfeited,

under this Law, subject to any conditions it considers appropriate.

FOURTH SCHEDULE

REPEALS AND AMENDMENTS OF OTHER ENACTMENTS

(Article 73)

PART I

REPEALS

1. The following Laws are repealed -

Loi (1845) sur la régie des impôts³¹

Loi (1860) sur les distilleries³²

Loi (1890) touchant les impôts sur les liqueurs spiritueuses (Colis postaux)³³

Loi (1902) touchant les Impôts sur les Vins (Retour d'Impôt)³⁴

Loi (1918) exemptant le gouvernement de Sa Majesté des impôts sur les vins et spiritueux³⁵

Loi (1926) sur l'importation de porto et de madère³⁶

Import Duties (Jersey) Law 1932³⁷

Loi (1934) sur la régie et le mode de perception de l'impôt sur le tabac³⁸

Loi (1934) concernant l'impôt sur la bière³⁹

³¹ Tomes I-III, page 152.

³² Tomes I-III, page 212.

³³ Tomes IV-VI, page 94.

³⁴ Tomes IV-VI, page 206.

³⁵ Tomes IV-VI, page 500.

³⁶ Tomes IV-VI, page 587.

³⁷ Tome VII, page 42.

³⁸ Tome VII, page 88.

³⁹ Tome VII, page 97.

Loi (1937) sur la perception d'un impôt sur le tabac⁴⁰

Loi (1937) sur la perception d'un impôt sur la bière⁴¹

Loi (1940) autorisant la perception d'un impôt sur certaines huiles et essences⁴²

Revenue Duty on Oils and Spirits (Administration) (Jersey) Law 1940⁴³

Import and Export (Control) (Jersey) Law 1946⁴⁴

European Free Trade Association (Jersey) Law 1960⁴⁵

Customs and Excise (General Provisions) (Jersey) Law 1972⁴⁶

Wines and Spirits (Revenue Duties) (Jersey) Law 1973⁴⁷

Finance (No. 2) (Jersey) Law 1975⁴⁸

Loi (1979) (Amendement) autorisant la perception d'un impôt sur certaines huiles et essences⁴⁹

Customs and Excise (General Provisions) (Amendment) (Jersey) Law 1987⁵⁰

Finance (No. 2) (Jersey) Law 1989⁵¹

Customs and Excise (General Provisions) (Amendment No. 2) (Jersey) Law 1991⁵²

⁴⁰ Tome VII, page 213.

⁴¹ Tome VII, page 216.

⁴² Tome VII, page 320.

⁴³ Tome VII, page 323.

⁴⁴ Tome VII, page 338.

⁴⁵ Tome VIII, page 823.

⁴⁶ Volume 1970-1972, page 451.

⁴⁷ Volume 1973-1974, page 39.

⁴⁸ Volume 1975-1978, page 59.

⁴⁹ Volume 1979-1981, page 185.

⁵⁰ Volume 1986-1987, page 313.

⁵¹ Volume 1988-1989, page 509.

⁵² Volume 1990-1991, page 469.

Finance (No. 3) (Jersey) Law 1995.⁵³

2. The Laws listed in the first column of the following table are repealed to the extent described in the second column of the table -

Finance (Jersey) Law 1964 ⁵⁴	Article 1 Schedule
Finance (Jersey) Law 1965 ⁵⁵	Articles 1, 7 to 12 Schedule
Finance (Jersey) Law 1967 ⁵⁶	Article 1 Schedule
Finance (Jersey) Law 1968 ⁵⁷	Article 1 Schedule
Post Office (Jersey) Law 1969 ⁵⁸	Articles 15 and 16
Finance (Jersey) Law 1971 ⁵⁹	Articles 1, 7 to 15 Schedule
Finance (Jersey) Law 1972 ⁶⁰	Articles 1, 4 to 15 Schedule
Finance (Jersey) Law 1973 ⁶¹	Articles 1, 9 to 13 Schedule
European Communities (Jersey) Law 1973 ⁶²	Articles 4 and 5 Definition of

⁵³ Volume 1994-1995, page 243.

⁵⁴ Volume 1963-1965, pages 177 and 180.

⁵⁵ Volume 1963-1965, pages 453 and 455 to 459.

⁵⁶ Volume 1966-1967, pages 419 and 423.

⁵⁷ Volume 1968-1969, pages 37 and 40.

⁵⁸ Volume 1968-1969, pages 448 and 449.

⁵⁹ Volume 1970-1972, pages 203 and 205 to 208.

⁶⁰ Volume 1970-1972, pages 381 to 385.

⁶¹ Volume 1973-1974, pages 207 to 210.

⁶² Volume 1973-1974, pages 97, 100 and 103.

	“Community customs duty”
Finance (Jersey) Law 1974 ⁶³	Article 1 Schedule
Finance (Jersey) Law 1975 ⁶⁴	Articles 1, 11 to 19 Schedule
Finance (Jersey) Law 1976 ⁶⁵	Article 1 Schedule
Misuse of Drugs (Jersey) Law 1978 ⁶⁶	Article 27
Finance (Jersey) Law 1978 ⁶⁷	Articles 1 and 13 Schedule
Finance (No. 2) (Jersey) Law 1978 ⁶⁸	Article 1 Schedule
Finance (Jersey) Law 1979 ⁶⁹	Article 1 Schedule
Finance (Jersey) Law 1980 ⁷⁰	Article 1 Schedule
Finance (Jersey) Law 1981 ⁷¹	Articles 1, 14 to 24 Article 25(1)(b) First Schedule Second Schedule Third Schedule

⁶³ Volume 1973-1974, pages 207 and 210.

⁶⁴ Volume 1975-1978, pages 19 and 21 to 24.

⁶⁵ Volume 1975-1978, pages 147 and 150.

⁶⁶ Volume 1975-1978, page 467, and Volume 1996-1997, page 428.

⁶⁷ Volume 1979-1981, pages 15, 18 and 19.

⁶⁸ Volume 1979-1981, pages 21 and 23.

⁶⁹ Volume 1979-1981, pages 161 and 164.

⁷⁰ Volume 1979-1981, pages 285 and 288.

⁷¹ Volume 1979-1981, pages 387 and 390 to 398.

Finance (Jersey) Law 1982 ⁷²	Article 1 Schedule
Finance (Jersey) Law 1983 ⁷³	Article 1 Schedule
Finance (Jersey) Law 1984 ⁷⁴	Article 1 Schedule
Finance (Jersey) Law 1986 ⁷⁵	Articles 1, 8 and 9 First Schedule Second Schedule
Finance (No. 2) (Jersey) Law 1986 ⁷⁶	Articles 1, 7 to 12 First Schedule Second Schedule
Finance (Jersey) Law 1987 ⁷⁷	Articles 1, 9 to 14 First Schedule Second Schedule
Finance (Jersey) Law 1988 ⁷⁸	Articles 1, 5 to 10 First Schedule Second Schedule
Finance (Jersey) Law 1989 ⁷⁹	Articles 1, 9 to 14 First Schedule Second Schedule
Finance (Jersey) Law 1990 ⁸⁰	Articles 1, 14 to 22 First Schedule Second Schedule

⁷² Volume 1982-1983, pages 45 and 50.

⁷³ Volume 1982-1983, pages 269 and 276.

⁷⁴ Volume 1984-1985, pages 75 and 80.

⁷⁵ Volume 1986-1987, pages 191 and 202 to 205.

⁷⁶ Volume 1986-1987, pages 207 and 219 to 224.

⁷⁷ Volume 1986-1987, pages 295 and 306 to 311.

⁷⁸ Volume 1988-1989, pages 221 and 226 to 230.

⁷⁹ Volume 1988-1989, pages 379, 389, 390 and 392 to 394.

⁸⁰ Volume 1990-1991, pages 95 and 106 to 112.

Finance (Jersey) Law 1991 ⁸¹	Articles 1, 9 to 14 First Schedule Second Schedule
Finance (Jersey) Law 1992 ⁸²	Articles 1, 9 to 16 First Schedule Second Schedule
Finance (Jersey) Law 1995 ⁸³	Articles 1, 9 to 12 First Schedule
Finance (No. 2) (Jersey) Law 1995 ⁸⁴	Articles 1, 9 to 17 First Schedule Second Schedule
Finance (No. 4) (Jersey) Law 1995 ⁸⁵	Articles 1, 21 to 25 Schedule
Finance (Jersey) Law 1996 ⁸⁶	Articles 1, 15 to 21 Schedule
Drug Trafficking (Miscellaneous Provisions) (Jersey) Law 1996 ⁸⁷	Article 5
Finance (Jersey) Law 1997 ⁸⁸	Articles 1, 9 to 16 First Schedule Second Schedule
Finance (Jersey) Law 1998 ⁸⁹	Articles 1, 11 to 18 First Schedule Second Schedule

⁸¹ Volume 1990-1991, pages 431 and 436 to 440.

⁸² Volume 1992-1993, pages 35 and 43 to 48.

⁸³ Volume 1994-1995, pages 219 and 228 to 230.

⁸⁴ Volume 1994-1995, pages 231 and 235 to 242.

⁸⁵ Volume 1994-1995, pages 365 and 376 to 378.

⁸⁶ Volume 1996-1997, pages 263 and 272 to 277.

⁸⁷ Volume 1996-1997, page 428.

⁸⁸ Volume 1996-1997, pages 651 and 656 to 662.

⁸⁹ This Law currently awaiting Privy Council sanction.

PART II

AMENDMENTS OF OTHER ENACTMENTS

1. In paragraph (1) of Article 1 of the Post Office (Jersey) Law 1969⁹⁰ for the definition of "officer of the Impôts" there shall be substituted the following definition -

" 'Officer of the Impôts' means an officer within the meaning of the Customs and Excise (Jersey) Law 199 ;".

2. In the definition of "intoxicating liquor" in paragraph (1) of Article 1 of the Licensing (Jersey) Law 1974,⁹¹ for the words "Article 2 of the Wines and Spirits (Revenue Duties) (Jersey) Law 1973" there shall be substituted the words "Article 2 of the Customs and Excise (Jersey) Law 199 "

3. In the definition of "Customs and Excise Law" in paragraph (1) of Article 1 the Misuse of Drugs (Jersey) Law 1978,⁹² for the words "Customs and Excise (General Provisions) (Jersey) Law 1972" there shall be substituted the words "Customs and Excise (Jersey) Law 199 "

4. In paragraph (1) of Article 1 of the Drug Trafficking Offences (Jersey) Law 1988⁹³ -

(a) in the definition of "drug trafficking offence" for paragraph (c) there shall be substituted the following paragraph -

"(c) an offence under Article 61 of the Customs and Excise (Jersey) Law 199 in connection with a prohibition or restriction on importation or exportation having effect by virtue of Article 4 of the Misuse of Drugs (Jersey) Law 1978 or of Article 16 of this Law;" and

⁹⁰ Volume 1968-1969, page 433.

⁹¹ Volume 1973-1974, page 277, and Volume 1979-1981, page 395.

⁹² Volume 1975-1978, page 449.

⁹³ Volume 1988-1989, pages 261 and 262, and Volume 1996-1997, page 431.

- (b) in the definition of “police officer” for the words “Customs and Excise (General Provisions) (Jersey) Law 1972” there shall be substituted the words “Customs and Excise (Jersey) Law 199 ”.

5. In the definition of “Customs and Excise Law” in paragraph (1) of Article 1 of the Radio Equipment (Jersey) Law 1997,⁹⁴ for the words “Customs and Excise (General Provisions) (Jersey) Law 1972” there shall be substituted the words “Customs and Excise (Jersey) Law 199 ”.

⁹⁴ Volume 1996-1997, page 627.