

Discussion with Customs Officer at Jersey Customs on 23rd February 2006

A new booklet providing further detail on low consignment value will be made available to upon its receipt from HM Customs.

Any VAT returns payable on items over £18 are collected by the Joint Postal and Customs Compliance Officer authorised by HM Customs. The post is held by Mr B. Burst and has been in existence for approximately 2 years.

The purpose of the locally based officer is to avoid the requirement for all parcels sent from Jersey being filtered through the 6 customs checking points in the United Kingdom and thereby speeding up the distribution time. In order to benefit from this time saving approach Fulfilment companies operating in Jersey participate in a 'pre paid' system which operates at an administrative level.

In order to join the scheme and participate in the agreement, companies are required to apply to Customs and to comply with due diligence requirements, namely to disclose the nature of its operation, its directors and evidence of its Regulation of Undertakings and Development Licence.

Each trader issued with a pre paid number for the Scheme then sends in monthly returns following which funds are collected by Jersey Post and paid directly to HM Customs.

There was no indication of any statutory basis for the scheme and to the best knowledge of the customs officer I discussed the issue with, there were no delays for obtaining a pre paid number.