

## **DIRECTIVE No. 14**

### **CUSTOMS AGENT**

**Issued by the Agent of the Impôts on the 25 March 2022**

#### **1. Introduction**

The function of a Customs Agent (“the agent”) is to provide customs representation services to individuals and businesses importing and/or exporting goods. The services include completing and submitting customs declarations and facilitating the payment of customs duties (if any) on behalf of their clients.

An Agent may be appointed by an individual or a business (the principal) to act as a direct or indirect representative.

#### **2. Content**

This Directive includes the following sections:

- Introduction
- Contents
- Definitions
- Legal Basis
- Direct and Indirect representation
- Registration
- Revocations / Right to make future amendments

#### **3. Definitions**

“CAESAR” means the Customs and Excise System for Administering Revenue.

“Agent of the Impôts” means Head of the Jersey Customs and Immigration Service.

“Customs agent” means either Direct or Indirect representation.

“Customs Law” means the Customs and Excise (Jersey) Law 1999.

“GST” means Goods and Services Tax.

“Goods Control” means Jersey Customs and Immigration Service

“import duty” means:

- Customs duties that are not excise duty.
- Charges having equivalent effect to Customs duty.
- GST and Excise duty.

“UK – CD’s Customs Union” - means Jersey, UK, Guernsey and the Isle of Man.

#### **4. Legal basis**

Article 71 of the Customs Law provides for an individual or business (the principal) to act through a Customs agent.

Article 71 of the Customs Law allows the Agent of the Impôts to refuse to deal with agents or to require that agents show written authority from their principal.

Article 17 of the Customs Law provides that the Agents of Impôts may give directions, subject to conditions as he or she may impose, permitting the movement of goods which are under customs control.

#### **5. Direct and indirect representation**

##### **Direct representative**

Agents acting in the capacity as Direct Representative's act in the name of the individual or business (the principal).

The individual or business is responsible / liable for:

- Keeping records
- The accuracy of any information provided on the customs declarations
- Any Customs Duty, GST or Excise due

But if the principal gives clear instructions and the agent makes a deliberate or unreasonable error, the agent may become jointly and severally liable.

Agents can act directly if the principal holds a customs authorisation and is declaring goods for:

- Inward processing
- Outward processing
- Temporary admission
- Authorised-use relief
- Private customs warehousing
- Simplified declaration procedure\*

\*If the principal is established in the UK – CD's Customs Union an Agent can act directly using their own customs authorisation to make declarations using the simplified declaration procedure.

##### **Indirect representation**

Agents acting in their own name are:

- Equally responsible for making sure the information is accurate
- Jointly liable for any Customs duty, GST or Excise due

Goods Control may seek payment on any debt due from either the agent or the principal.

You cannot ask an Agent to act indirectly if you are declaring goods to the following customs procedures:

- Inward processing
- Outward processing
- Temporary admission
- Authorised-use relief
- Private customs warehousing

Indirect Agents must be used by an individual or business not established in the UK – CD's Customs Union.

An indirect Agent that has a customs authorisation can make a declaration using the simplified declaration procedure.

## **6. Registration**

To Register, contact the Agent of the Impôts.

Customs and Immigration Service, Goods Control

Tel: 01534 448000

Email – [rgc@gov.je](mailto:rgc@gov.je)

The registration of an Agent does not mean approval or endorsement by the Agent of Impôts. A list of Agents can be found [here](#) .

## **7. Revocation / Right to make future amendments**

This Directive shall have effect from 25 March 2022 and will at that time revoke the previous Agent's Directive No. 14, dated 20 December 2021.

The Agent of the Impôts reserves the right, unequivocally, to amend or withdraw, without prior notice, any rules and concessions contained in this Directive.

Mark Cockerham  
Agent of the Impôts  
25 March 2022