



Jersey

CUSTOMS AND EXCISE (JERSEY) LAW 1999

Official Consolidated Version

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CUSTOMS AND EXCISE (JERSEY) LAW 1999

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CUSTOMS AND EXCISE (JERSEY) LAW 1999¹

A LAW relating to impôts and controls upon imports and exports, to make general provision in relation to customs and excise and for connected purposes

Commencement [[see endnotes](#)]

PART 1

PRELIMINARY

1 Interpretation

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

“aerodrome” means an aerodrome as defined in Article 1(1) of the [Civil Aviation \(Jersey\) Law 2008](#);

“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” is defined in Schedule 1, paragraph 2;

“cider” is defined in Schedule 1, paragraph 2;

“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;

“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;

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

“distilled spirits” is defined in Schedule 1, paragraph 2;

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

“dutiable 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 Jersey and includes both customs and excise duty;

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

“EU” has the same meaning as in the [European Union \(Jersey\) Law 1973](#);

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

“excise duty” means duty charged under Part 6;

“exportation” includes the shipping of goods as stores and the posting of postal packets in Jersey 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](#);

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

“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 (including hydrotreated vegetable oil), 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 Jersey 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;

“independent brewer” is defined in Schedule 1, paragraph 2;

“independent cider-maker” is defined in Schedule 1, paragraph 2;

“independent distiller” is defined in Schedule 1, paragraph 2;

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

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

“licensed aerodrome” means an aerodrome in respect of which an aerodrome licence has been issued under Article 12 of the [Civil Aviation \(Jersey\) Law 2008](#) and is in effect;

“liquor” means any liquid containing potable alcohol;

“made-wine” is defined in Schedule 1, paragraph 2;

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

“Minister” means the Minister for Justice and Home Affairs;

“motor vehicle” means any mechanically propelled vehicle intended or adapted for use on roads;

“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” –

(a) in relation to ships, includes –

(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;

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

(c) in relation to a motor vehicle subject to a hire purchase agreement, means the person in possession of the motor vehicle under that agreement;

“% volume” is defined in Schedule 1, paragraph 2;

“per litre of alcohol” is defined in Schedule 1, paragraph 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 2 places (whether or not either or both of these places are outside Jersey) 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 Jersey, 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 Jersey;

“police officer” includes 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” has the same meaning as in the [Postal Services \(Jersey\) Law 2004](#) and ‘posted’ shall be construed accordingly;

“postal officer” means an officer or servant of a postal operator (being a postal operator within the meaning of the [Postal Services \(Jersey\) Law 2004](#));

“postal packet” has the same meaning as in the [Postal Services \(Jersey\) Law 2004](#);

“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;

“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 authorized in that behalf by the Minister 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” is defined in Schedule 1, paragraph 2;

“small independent cider-maker” is defined in Schedule 1, paragraph 2;

“small independent distiller” is defined in Schedule 1, paragraph 2;

“spirits” is defined in Schedule 1, paragraph 2;

“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;

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

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

“Treaties” has the same meaning as in the [European Union \(Jersey\) Law 1973](#);

“vehicle emissions duty” is defined in Schedule 1, paragraph 2;

“wine” is defined in Schedule 1, paragraph 2;

“wines” is defined in Schedule 1, paragraph 2.²

(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 Jersey;
- (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 Jersey or entered for exportation;
- (e) have been imported subject to certain conditions as to their use or disposal; or
- (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 recognized 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.

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 1 of Schedule 1 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 Minister.
- (2) Save as the Minister 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.

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 Jersey; and
- (b) in the case of goods brought by air, when the aircraft carrying them lands in Jersey or when the goods are unloaded in Jersey, 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 Jersey 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 2

ADMINISTRATION

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 States' employees within the meaning of Article 2 of the [Employment of States of Jersey Employees \(Jersey\) Law 2005](#)) including Deputy Agents of the Impôts, as may be necessary to assist the Agent of the Impôts in the exercise of the Agent's functions under this Law.³

(2) The Minister shall approve the appointment of the Agent of the Impôts.⁴

(2A) Article 2 of the [States of Jersey \(Appointment Procedures\) \(Jersey\) Law 2018](#) shall apply to the approval of the appointment of the Agent of the Impôts.⁵

(3) If, in the opinion of the Minister, the Agent of the Impôts is guilty of any malpractice or is incapable of the proper performance of the Agent's functions or is otherwise unsuitable to continue in office, the Minister may remove the Agent of the Impôts from office.⁶

(3A) Article 3 of the [States of Jersey \(Appointment Procedures\) \(Jersey\) Law 2018](#) shall apply to the removal from office of the Agent of the Impôts.⁷

(4) Every officer appointed under this Article shall, before the officer begins to act in execution of this Law, take oath before the Royal Court in the form set out in Schedule 2 appropriate to the office to which the officer has been appointed.

- (5) Any act or thing required or authorized 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 authorized to be performed by or with an officer; and
 - (c) the person is authorized by the Minister or the Agent of the Impôts to do that act or duty either before or after performing it,the person 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.

5 Duties of officers⁸

- (1) Subject to the general control of the Minister for Treasury and Resources, the Agent of the Impôts and his or her officers shall be charged with collecting, accounting for and otherwise managing the revenues of customs and excise.
- (2) Subject to the general control of the Minister for Justice and Home Affairs, the Agent of the Impôts and his or her officers shall be charged with –
 - (a) controlling the importation and exportation of any goods prohibited or restricted by this Law or any other enactment; and
 - (b) discharging any duties in relation to any other assigned matter.⁹

6 EU and British Islands customs requirements¹⁰

- (1) There shall be charged, collected and paid on goods imported into Jersey such EU customs duty, if any, as is for the time being applicable.¹¹
- (1A) The powers of the Agent of the Impôts conferred by paragraphs (2) and (3) are exercisable for the purposes of implementing or supporting –
 - (a) the arrangements for Jersey which are set out in the Treaties;
 - (b) a Jersey arrangement, within the meaning of the [EU Legislation \(Customs Union, Import and Export Control\) \(Jersey\) Regulations 2018](#);
 - (c) such provision as may be made by Orders under those Regulations.¹²
- (2) 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 EU or United Kingdom as to the movement of goods between countries in accordance with such arrangements as the Agent may direct; and

- (c) may give effect to arrangements made –
 - (i) between member States, between member States and the United Kingdom, or between Jersey and the United Kingdom (in each case, with or without other countries or territories),
 - (ii) for securing, by the exchange of information or otherwise, the due administration of customs laws, and the prevention or detection of fraud or of evasion of such laws.¹³
- (3) The Agent of the Impôts may require any person concerned with the movement of goods within, into or from the EU or the British Islands –
 - (a) to furnish, in such form as the Agent may require, such information as is, in the Agent's opinion, necessary to enable compliance with any provision of or under the arrangements mentioned in paragraph (1A)(a) or (b); and
 - (b) to produce any books of account or other documents of whatever nature relating to the movement of those goods.¹⁴
- (4) The Minister may by Order make such provision as may be required to ensure conformity with any obligation necessary to implement any arrangement falling within paragraph (1A)(a), (1A)(b) or (2)(c) and any such Order may, for that purpose, amend or repeal any provision of this Law or any enactment, other than the [Human Rights \(Jersey\) Law 2000](#).¹⁵
- (5) An Order under this Article may, in particular and without derogation to the power conferred by paragraph (4), make provision for the purposes of –
 - (a) applying, and maintaining consistency with, customs tariffs and customs laws of the United Kingdom; and
 - (b) maintaining a system of customs control of ships, aircraft, goods, passengers and crew similar to that of the United Kingdom,and may make all such further provision (by way of transitional, consequential, incidental, supplementary or savings provision) as may be considered necessary or expedient.¹⁶
- (6) But the provision which may be made by an Order under this Article does not include provision –
 - (a) imposing or increasing taxation;
 - (b) imposing a penalty of imprisonment for more than 2 years for a criminal offence; or
 - (c) taking effect from a date earlier than the making of the Order.¹⁷
- (7) A person who fails to comply with this Article or an Order made under this Article is liable, in the absence of any provision to contrary effect in the Order, to a fine and to imprisonment for a term not exceeding 2 years.¹⁸

7 Assistance to be rendered by police

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

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.

9 Bribery and collusion

- (1) Any officer or any person appointed or authorized 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 or her duties any payment or other reward which he or she 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 authorized by the Agent of the Impôts in order to induce him or her 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 or her 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 5 years, or to both.

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 or her by or under this Law or any other enactment relating to an assigned matter, or any person acting in his or her 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 2 years, or to both.

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 the person would not be entitled to do or procure to be done of the person's own authority; or
- (b) for any other unlawful purpose,

the person shall be guilty of an offence and shall, in addition to any other punishment to which the person may have rendered himself or herself liable, be liable to a fine or to imprisonment for a term not exceeding 2 years, or to both.

PART 3

CONTROL OF IMPORTS AND EXPORTS

12 Designation of ports and airports

- (1) The Minister may by Order designate –
 - (a) any area in Jersey as a port; and
 - (b) any licensed aerodrome in Jersey as a customs airport.¹⁹
- (2) The Agent of the Impôts may approve, for such periods and subject to such conditions and restrictions as the Agent 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.
- (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 scale and the goods shall be liable to forfeiture.

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 Jersey or any aircraft at any place within the territory of Jersey 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;

- (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 Jersey 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 2 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 or her ship or aircraft for any officer carrying out his or her duties under this Article.
- (5) Any master or commander who fails to comply with paragraph (3) or (4) shall be liable to a fine not exceeding level 3 on the standard scale.
- (6) Any goods found concealed on board any ship or aircraft mentioned in paragraph (1) shall be liable to forfeiture.

14 Carrying away officers

- (1) If any ship or aircraft departs from any place carrying on board without his or her 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 Minister, by any other Minister 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.

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 or she 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, the person 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.²⁰

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 or her duties as the Agent of the Impôts may direct; and
- (b) allow the proper officer at any time to use those facilities and give the officer any assistance necessary for the performance of the officer's 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.

17 Movement of goods under customs control

(1) The Agent of the Impôts may give directions, subject to such conditions as he or she 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 the Agent 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.
- (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 scale and the goods shall be liable to forfeiture.

18 Persons entering or leaving Jersey

- (1) Any person entering or leaving Jersey shall, at such place and in such manner as the Agent of the Impôts may direct, declare any thing contained in the person's baggage or carried with him or her which is –
 - (a) prohibited or restricted under this Law or any other enactment; or
 - (b) chargeable with duty in respect of which the person is not entitled to relief or exemption from payment of that duty.
- (2) An officer may ask of any person entering or leaving Jersey –
 - (a) questions with respect to any thing contained in his or her baggage or carried with the person; and
 - (b) such questions as the officer 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 3 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, 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 Jersey 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.

19 Import and export control

- (1) The Minister may by Order make such provisions as the Minister thinks expedient for prohibiting or regulating the importation into, or exportation from, the Bailiwick of all goods or goods of any specified description.²¹

- (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, however 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 the Agent thinks fit.²²
- (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 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.²³

20 Importation and exportation of goods by pipe-line

The Minister 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.

21 Importation and exportation by post

- (1) Any postal packet imported into or exported from Jersey 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.

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 Jersey 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 the postal officer 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, the

postal officer shall deliver it to the Agent of the Impôts who may dispose of its contents as the Agent thinks fit.

23 Power to require evidence in support of information

- (1) The Agent of the Impôts may, if the Agent considers it necessary, require evidence to be produced to his or her 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 4

IMPORTS

24 Inward entry of ships and aircraft

- (1) Report of a ship or aircraft arriving or expected to arrive in Jersey shall be made to the Agent of the Impôts in such form and manner and containing such particulars as the Agent may direct.²⁴
- (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 the person 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) the person shall be liable to a fine; and
 - (b) any goods required to be reported which are not duly reported shall be liable to forfeiture.²⁵

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 Jersey from a port or place outside Jersey to make entry of the goods in the manner specified in this Article within 3 clear days of the unloading of the goods.

- (2) Before the proprietor or consignee of goods takes possession of them the proprietor or consignee 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, 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 the Agent's absolute discretion and subject to such conditions as he or she thinks fit, waive any or all of the provisions of this Article.
- (5) Any person concerned with the importation of goods to which paragraph (1) relates must retain any information relating to the goods, in a form directed by the Agent of the Impôts, for a period of –
 - (a) 6 years beginning with the date of the importation of the goods; or
 - (b) less than 6 years after the importation of the goods that the Agent of the Impôts directs in a particular case or for a particular class of cases.²⁶
- (5A) Any person concerned with the importation of goods to which paragraph (1) relates must, where required to by the Agent of the Impôts, furnish the information referred to in paragraph (5) to the Agent.²⁷
- (6) If the proprietor or consignee fails to comply with any of the provisions of this Article the proprietor or consignee shall be liable to a fine.²⁸

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 the Agent thinks fit to ensure that the goods will be so used.

27 Forfeiture for breach of certain conditions

- (1) Where –
 - (a) goods are imported which are chargeable with duty;
 - (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 Minister 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.

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 the Agent may impose, the Agent of the Impôts may permit payment of any duty to be suspended for such period as the Agent 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.

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 or she thinks fit.

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 3 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 the Agent knows the identity and whereabouts of the importer or proprietor of the goods, that he or she has served on that importer or proprietor 7 days' notice in writing of his or her intention to sell the goods; or
 - (b) where the Agent does not know the identity of the importer or proprietor of the goods and his or her whereabouts cannot be found, that he or she has inserted a notice in the Jersey Gazette giving details of the nature and quantity of the goods and stating his or her 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 or her.

31 Sale of unlawfully imported or uncleared goods

- (1) Any person who offers for sale or otherwise seeks to dispose of any goods which the person 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 3 times the value of the goods or level 3 on the standard scale, whichever is the greater.²⁹

(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 Minister or the Agent of the Impôts in pursuance of this Law.

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 Jersey 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 transhipment; 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 or she thinks fit.

33 Improper importation of goods

- (1) If any goods are imported 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 importer and any agent of the importer concerned in the importation shall each be guilty of an offence.
- (2) Any person who –
 - (a) imports or causes to be imported any goods concealed in a container holding goods of a different description; or
 - (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 guilty of an offence.
- (3) A person guilty of an offence under this Article shall be liable to a fine not exceeding 3 times the value of the goods in respect of which the offence was committed or level 3 on the standard scale, whichever is the greater.³⁰

33A Customs tariff³¹

- (1) The States may by Regulations establish and maintain in force a system (the “customs tariff”) which –
 - (a) classifies goods according to their nature, origin or any other factor;
 - (b) specifies the rate of import duty applicable to goods falling within such classification (whether by a formula or otherwise); and
 - (c) contains rules for determining the amount of import duty applicable to those goods.
- (2) The customs tariff may further provide for the amount of import duty applicable to any goods falling within any classification to be determined by reference to either, or both of –
 - (a) the value of the goods; and
 - (b) the weight or volume of the goods or any other measure of their quantity or size.
- (3) Regulations under this Article may establish and maintain in force the customs tariff, in whole or in part, by providing that regulations or other instruments imposing or making provision in relation to a customs tariff having effect in the United Kingdom or the European Union (“external tariff regulations”) are to have effect in Jersey –
 - (a) as they have effect from time to time in the United Kingdom or the European Union (as the case may be);
 - (b) in whole or in part, and subject to such amendments and modifications as may be specified by the Regulations.
- (4) Regulations under this Article, whether or not making provision in respect of external tariff regulations, and without derogation from the generality of this Article, may make all or any such provision as described in Article 33B(2).

33B Regulations as to import duty³²

- (1) The States may by Regulations make further provision relating to import duty, including provision for all or any of the purposes described in paragraph (2).
- (2) Regulations made under paragraph (1) may –
 - (a) make provision as to the transaction value of goods for the purposes of import duty, including provision dealing with transaction value, including provision as to –
 - (i) transactions between persons who are related to, or connected with, each other in a specified way,
 - (ii) cases where a transaction value cannot, or cannot readily, be determined, and
 - (iii) cases where goods were paid for in a currency other than sterling;
 - (b) provision for the purpose of determining the place of origin of goods, including provision –
 - (i) for determining what constitutes, or does not constitute, processing that is economically justified, or an important stage of manufacture,
 - (ii) as to cases in which goods are, or are not, to be regarded as being wholly obtained in, or originating from, a country or territory, and
 - (iii) as to the evidence which is to be required, or is to be sufficient, for the purpose of showing that goods originate from a country or territory;
 - (c) provide that the amount of import duty applicable to goods must or may be amended or adjusted in particular circumstances or cases, and by reference to such factors as –
 - (i) specified goods or specified descriptions of goods,
 - (ii) the country or territory from which goods originate,
 - (iii) the amount of import duty applicable to any goods which are subject to a quota,
 - (iv) the temporary lowering of the rate of import duty applicable to specified goods or descriptions of goods,
 - (v) arrangements made by Jersey, with the Government of the United Kingdom or with the government of a country or territory outside the United Kingdom or with both (including arrangements of a type mentioned in Article 6);
 - (d) without derogation from sub-paragraph (a), may make provision for an additional amount of import duty to be applicable to specified agricultural goods or a specified description of such goods, if –
 - (i) the volume of imports of such goods during a specified period exceeds a specified trigger level, or
 - (ii) the import price of such goods falls below a specified trigger price;
 - (e) make provision for full or partial relief from a liability to import duty, by reference to any factor, including –

- (i) the nature or origin of goods or anything else by reference to which goods are classified in the customs tariff,
- (ii) anything in the customs tariff by reference to which the amount of import duty applicable to goods is determined,
- (iii) the purposes for which, the person by whom or for whose benefit, or the circumstances in which goods are imported;
- (f) make provision for matters incidental to import duty or the customs tariff and for purposes related to the implementation of the customs tariff or of external tariff regulations, including in particular such matters as approval or authorization of persons as economic operators;
- (g) provide that rulings and determinations given or made by officers of HMRC or by or on behalf of the customs authority of any specified country or territory other than the United Kingdom, and relevant to determining –
 - (i) any issue as to the applicability of the customs tariff to specified goods or goods of a specified classification or description, or
 - (ii) the country or territory of origin of goods,
 are to have effect in Jersey;
- (h) for the purposes of valuation of goods for import duty, make provision –
 - (i) treating a matter to be of a specified amount or value, or
 - (ii) for the value of goods to be a value other than the transaction value (and in this clause, “transaction value” has the meaning given by Article 6(2) of the [Customs and Excise \(Customs Tariff and Import Duty\) \(Jersey\) Order 2019](#));
- (i) where a dispute or other issue has arisen between the Government of Jersey and the government of a country or territory, make provision, if and to the extent that the Government of Jersey is authorized under international law to do so, varying the amount of import duty in the case of goods or a description or goods;
- (j) authorize the charging of fees in respect of any specified function of the Agent for the purposes of, or otherwise in connection with, import duty.³³

33C Requirement to have regard to international obligations³⁴

- (1) In exercising any function under provision made in relation to import duty by or under Article 6 or this Part, the Minister, the Minister for Treasury and Resources and the Agent must have regard to international obligations to which Jersey is a party and which are relevant to the exercise of the function.
- (2) Paragraph (1) does not affect the circumstances in which any obligation to have regard to international obligations would otherwise arise or have arisen.

33D Fees for exercise of functions in connection with import duty³⁵

- (1) The Minister may by Order prescribe fees in respect of the exercise of any function of the Agent of the Impôts, or of an officer of the Impôts, specified in the Order for the purposes of, or in connection with, import duty charged, collected or paid on

goods in accordance with a Jersey arrangement within the meaning of the [EU Legislation \(Customs Union, Import and Export Control\) \(Jersey\) Regulations 2018](#).

(2) The Minister may only make an Order if the Minister considers that –

- (a) it is consistent with any arrangements between Jersey and any other government or international organisation or authority; and
- (b) the circumstances in which the function specified by the Order is, or is likely to be, exercised are such that it is fair and reasonable for the charge to be made.

PART 5

EXPORTS

34 Clearance outwards of ships and aircraft

- (1) Report of a ship or aircraft leaving or expected to leave Jersey shall be made to the Agent of the Impôts in such form and manner and containing such particulars as the Agent may direct.³⁶
- (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 the person 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) the person shall be liable to a fine; and
 - (b) any goods required to be reported which are not duly reported shall be liable to forfeiture.³⁷

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.

(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 2 years, or to both.

(5) Any person concerned with the exportation of goods to which paragraph (1) relates must retain any information relating to the goods, in a form directed by the Agent of the Impôts, for a period of –

(a) 6 years beginning with the date of the exportation of the goods; or

(b) less than 6 years after the exportation of the goods that the Agent of the Impôts directs in a particular case or for a particular class of cases.³⁸

(5A) Any person concerned with the exportation of goods to which paragraph (1) relates must, where required to by the Agent of the Impôts, furnish the information referred to in paragraph (5) to the Agent.³⁹

(5B) A person who fails to comply with paragraph (5) or (5A) commits an offence and is liable to a fine.⁴⁰

(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;

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

(g) any goods that are not referred to in sub-paragraphs (a) to (f) and which are not restricted or prohibited goods.⁴¹

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 Jersey but are unloaded in Jersey, then, unless –
 - (a) the unloading was authorized 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 3 times the value of the goods or level 3 on the standard scale, whichever is the greater.⁴²

37 Improper exportation of goods

- (1) If any goods are –
 - (a) exported; or
 - (b) brought into any place in Jersey 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 or hers concerned in the exportation or intended exportation shall each be liable to a fine not exceeding 3 times the value of the goods or level 3 on the standard scale whichever is the greater.⁴³
- (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 5A⁴⁴

IMPORTATION AND EXPORTATION OF CASH

37A Interpretation – Part 5A⁴⁵

(1) In this Part, unless a contrary intention appears –

“cash” means –

- (a) bearer-negotiable instruments including monetary instruments in bearer form (such as travellers cheques);
- (b) negotiable instruments (including cheques, promissory notes and money orders) that are –
 - (i) in bearer form,
 - (ii) endorsed without restriction,
 - (ii) made out to a fictitious payee, or
 - (iv) otherwise in such form that title to them passes upon delivery;
- (c) incomplete instruments (including cheques, promissory notes and money orders) signed, but with the payee’s name omitted;
- (d) currency (banknotes and coins that are in circulation, whether in Jersey or elsewhere, as a medium of exchange);
- (e) a monetary instrument of a type prescribed under paragraph (3)(a);
- (f) a forged or counterfeit version of any instrument or currency mentioned in sub-paragraphs (a) to (e) of this definition;

“disclosure” means a disclosure a person is required to make under Article 37B or Article 37C(1) and includes any answer the person gives to a question asked by an officer under this Part;

“prescribed amount”, in respect of cash that is being imported or exported, means –

- (a) 10,000 euros or the equivalent in any other currency; but
- (b) if a lesser amount is prescribed under paragraph (3)(b), that amount.

(2) Where cash consists of a forged or counterfeit version of any instrument or currency, it shall be taken, for the purposes of this Part, to have the value it would have had were it genuine.

(3) The Minister may prescribe –

- (a) any type of monetary instrument to be cash for the purposes of the definition of “cash” in paragraph (1); and
- (b) any amount less than 10,000 euros for the purposes of the definition ‘prescribed amount’ in paragraph (1).

37B Officer may require disclosure of cash⁴⁶

An officer may require a person who is exporting or importing goods –

- (a) to disclose if the goods consist of or include cash with a value in excess of the prescribed amount; and
- (b) to answer questions in respect of any such cash.

37C Persons entering and leaving Jersey⁴⁷

- (1) An officer may require a person entering or leaving Jersey –
 - (a) to disclose the value of any cash –
 - (i) contained in his or her baggage, or
 - (ii) carried with the person;
 - (b) to answer question in respect of any such cash; and
 - (c) to produce his or her baggage for inspection by the officer.
- (2) A person who, when required to produce his or her baggage, refuses or fails to do so, is guilty of an offence and is liable to a fine of –
 - (a) level 3 on the standard scale; or
 - (b) an amount equal to 3 times the value of the cash not disclosed, whichever is the higher.
- (3) Where an officer reasonably suspect that a person entering or leaving Jersey is carrying cash with a value in excess of the proscribed amount, the officer may –
 - (a) where the officer is of the same sex as the person, search the person; or
 - (b) request an officer of the same sex as the person to do so.
- (4) A person who is to be searched may require to be taken before a superior of the officer who must –
 - (a) consider the grounds for the officer's suspicion; and
 - (b) direct whether the search is to take place.⁴⁸

37D Offences in respect of disclosures⁴⁹

- (1) A person who, when required to make a disclosure refuses to do so is guilty of an offence and is liable to imprisonment for 2 years and a fine.
- (2) A person who, when required to make a disclosure makes a disclosure, orally or in writing, that is untrue in a material particular is guilty of an offence and is liable –
 - (a) if the statement was made knowingly or recklessly, to imprisonment for 2 years and a fine; or
 - (b) in any other case, to a fine of level 3 on the standard scale.⁵⁰

37E Postal packet⁵¹

- (1) This Article applies where an officer reasonably suspects that a postal packet imported into or posted for export from Jersey contains cash with a value in excess of the prescribed amount.

- (2) The proper postal officer must comply with any direction of the officer –
 - (a) to produce the packet to the officer; and
 - (b) to open it to permit its contents to be examined by the officer.

37F Cash on ships and aircraft⁵²

- (1) This Article applies where an officer reasonably suspects that there is on board –
 - (a) a ship lying within the territorial sea adjacent to Jersey; or
 - (b) an aircraft at any place within the territory of Jersey,cash with a value in excess of the prescribed amount.
- (2) The officer may search the ship or aircraft.

37G Questions and information⁵³

- (1) The questions that an officer may ask under this Part in respect of cash include questions about its origin and its intended use.
- (2) An officer may require evidence to be produced to the officer's satisfaction in support of any information provided under this Part.
- (3) The Agent of the Impôts may issue directions in respect of the questions that an officer may ask under this Part and the manner in which answers are to be recorded.

PART 6

EXCISE DUTIES

38 Goods on which excise duty is chargeable

- (1) Excise duty shall be charged on all goods described in Part 2 of Schedule 1 at the rate there specified.
- (2) Subject to paragraph (3), excise duty shall be payable on demand –
 - (a) by the proprietor or consignee of the goods in the case of goods imported into Jersey; and
 - (b) by the licence holder in the case of goods grown, produced or manufactured in Jersey.⁵⁴
- (3) In the case of a motor vehicle, excise duty shall be payable by the owner on the first occasion when the vehicle is required to be registered under Article 4 of the [Motor Vehicle Registration \(Jersey\) Law 1993](#) and entry shall be made in respect of the vehicle at the time it is so registered in such form and manner as the Agent of the Impôts may direct.⁵⁵
- (4) Despite the foregoing provisions of this Article, paragraph (5) applies where –
 - (a) the owner of a motor vehicle is required to make –

- (i) a notification of a change of use of the vehicle in accordance with an Order made under Article 7 of the [Motor Vehicle Registration \(Jersey\) Law 1993](#); or
- (ii) an application for the registration of the vehicle in accordance with that Law where it has previously been so registered; and

(b) relief from or drawback of excise duty has previously been allowed in respect of the vehicle.⁵⁶

(5) Subject to paragraph (6), excise duty shall be payable by the owner of the vehicle (being, in the case of a change of use following a change of ownership, the new owner) at the rate equivalent to the amount of relief or drawback mentioned in paragraph (4)(b).⁵⁷

(6) No duty shall be payable under paragraph (5) if –

- (a) the vehicle still qualifies for relief from excise duty; or
- (b) the notification or application mentioned in paragraph (4)(a) was required to be made more than 5 years after the first occasion when the vehicle was required to be registered.⁵⁸

39 Excise licences

- (1) Subject to paragraph (3), no person shall grow, produce or manufacture goods liable to excise duty unless he or she holds an excise licence for that purpose.
- (2) The Agent of the Impôts may grant an excise licence subject to such conditions as he or she may consider necessary.
- (3) The Minister responsible for Treasury and Resources may, in his or her 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) the licence holder has declared to the Agent of the Impôts in such form and manner as he or she may direct, the details of the premises and equipment intended to be used by him or her 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
 - (b) in the case of goods grown, produced or manufactured in Jersey, make entry to an officer within 5 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.

40 Alteration of goods after entry has been made⁵⁹

- (1) Subject to paragraph (2), after entry has been made in accordance with this Law, no person shall carry out any operation on or make any alteration to any goods on which excise duty is payable that would have resulted in a greater amount of duty being payable had such operation or alteration taken place at the time it became payable unless –
 - (a) the Agent of the Impôts has given consent; and
 - (b) the additional duty is accounted for to the satisfaction of the Agent of the Impôts.
- (2) This Article shall not apply where any liquor is mixed with any other liquid immediately prior to consumption.

41 Reliefs and drawbacks

- (1) The Minister for Treasury and Resources 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 Minister for Treasury and Resources 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) authorize the Agent of the Impôts –
 - (i) to require such information from a person claiming relief or drawback as may be necessary to satisfy the Agent 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 Jersey and the like goods imported into Jersey.

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 2 years, or to both; or
 - (b) if the offence was committed without such intent, shall be liable to a fine not exceeding 3 times the amount of duty to which the goods are liable or level 3 on the standard scale, whichever is the greater,

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

PART 7

PREVENTION OF SMUGGLING

43 Access for the prevention of smuggling

- (1) The person in command of any ship in the service of His 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.⁶⁰
- (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.

44 Breaking seals, etc.

(1) Where, in the exercise of any power imposed or conferred on the officer 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 Jersey, 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.⁶¹

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

- (a) a seal, lock or mark is used (whether in Jersey or elsewhere) to secure or identify any goods for customs purposes; and
- (b) at any time while the goods are in Jersey 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.⁶²

45 Activities in connection with smuggling

(1) Any person who by any means makes any signal or transmits any message from any part of Jersey or from any ship or aircraft, being a signal or message connected with the smuggling or intended smuggling of goods into or out of Jersey, shall be liable to a fine or to imprisonment for a term not exceeding 2 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 or she 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.

(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 Minister or the Agent of the Impôts under this Law shall be liable to a fine not exceeding level 3 on the standard scale.

(4) Any person who rams, fires on or does anything which may obstruct or endanger any ship, aircraft or vehicle in the service of His 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 7 years, or to both.⁶³

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 Jersey in possession of any goods liable to forfeiture under this Law,

while he or she 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 5 years, or to both.

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 Jersey;
 - (b) an aircraft is or has been at any place, whether on land or on water, in Jersey; 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 Jersey; or
 - (b) where the ship, having been properly summoned to bring to by any ship in the service of His 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.⁶⁴
- (3) Where a ship has been within the limits of any port, or an aircraft has been in Jersey, 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 8

POWERS OF ARREST, SEARCH AND SEIZURE AND LIABILITY TO FORFEITURE

48 Power of arrest

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.

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 Jersey;
- (d) which are entered for exportation;
- (e) which are brought to any place in Jersey 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.

50 Power to take samples

(1) An officer may at any time take samples of any goods –

- (a) which the officer 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 the person's 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 Minister such sum as reasonably represents the wholesale value thereof.

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, the Bailiff may grant a warrant authorizing any officer, any police 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.⁶⁵
- (3) Subject to paragraph (4), where a warrant has been granted under paragraph (2) any officer, any police officer or any person named therein shall have power to enter those premises at any time 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.⁶⁶
- (4) An officer or a person named in a warrant shall only have power to enter those premises at night if accompanied by a police officer.⁶⁷

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, the person shall be liable to a fine.⁶⁸

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 or her and any article he or she has with him or her.

(2) A person to be searched in pursuance of this Article may require to be taken before a superior of the officer who shall consider the grounds for suspicion and direct accordingly whether or not the search is to take place.⁶⁹

(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 Jersey;
- (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.

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), the officer 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.

55 Forfeiture and condemnation

- (1) Schedule 3 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 Schedule 3, 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 Minister may direct.

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.⁷⁰

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 the owner 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 or her 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 His Majesty or the States after failing to bring to when properly summoned to do so.⁷¹

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

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 Minister, 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 9**GENERAL OFFENCES AND LEGAL PROCEEDINGS****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 Minister or an officer, any declaration or document; or
 - (b) makes any statement in answer to any question put to him or her by an officer which he or she 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 the person does so knowingly or recklessly, he or she shall be liable to a fine or to imprisonment for a term not exceeding 2 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 the person does so otherwise than knowingly or recklessly, he or she shall be liable to a fine.⁷²
- (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.

(3) In paragraph (1)(a) “Minister” means –

- (a) in relation to any document made, signed or delivered under Article 5(1), 39 or 41 – the Minister for Treasury and Resources; and
- (b) in any other case – the Minister for Justice and Home Affairs.⁷³

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 2 years, or to both.

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 7 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](#), shall be liable –

(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 14 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 5 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](#).

(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,

the person 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.

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 or she 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 or she 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.

63 Accessories and abettors

Any person who aids, abets, counsels, or procures the commission of an offence under this Law shall be liable to be dealt with, tried and punished as a principal offender.

64 Legal proceedings

- (1) Where liability for any offence under this Law is incurred by 2 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.

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, the Agent may, instead of referring the matter to a Centenier with a view to such person being prosecuted for that offence, accept such sum by way of a penalty, not exceeding 3 times the level of duty payable or the value of the goods, whichever is the greater, as the Agent of the Impôts considers appropriate.⁷⁴
- (1A) Where the Agent of the Impôts considers that a person has committed an offence under this Law in relation to excise duties, the Agent may, instead of referring the matter to a Centenier with a view to such person being prosecuted for that offence, accept such sum by way of a penalty, not exceeding 3 times the level of duty payable, as the Agent of the Impôts considers appropriate.⁷⁵
- (1B) When the Agent of the Impôts accepts a penalty under paragraph (1) or (1A), the Agent shall notify the Attorney General.⁷⁶

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

66 Proof of certain documents

- (1) Any document purporting to be signed –
 - (a) by order of the Minister;
 - (b) by any person with the authority of the Minister;
 - (c) by the Agent of the Impôts; or
 - (d) by the order of the Agent of the Impôts or any other person with the Agent's authority,shall, until the contrary is proved, be deemed to have been so signed and to be made and issued by the Minister 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 Minister 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.
- (3) In this Article “Minister” means –
 - (a) in relation to anything done under Article 5(1) 39 or 41 – the Minister for Treasury and Resources; and
 - (b) in any other case – the Minister for Justice and Home Affairs.⁷⁷

67 Proof of certain other matters

- (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 authorized by the Minister or the Agent of the Impôts to discharge, or was engaged by the orders or with the concurrence of the Minister or the Agent of the Impôts in the discharge of, any duty;
 - (c) that the Minister or the Agent of the Impôts has or has not been satisfied as to any matter as to which either of them is 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 Minister, 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 the person by or under this Law, the burden of proof shall lie upon the other party to the proceedings.

- (3) In this Article “Minister” has the same meaning as in Article 66(3).

PART 10

MISCELLANEOUS

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 or her, 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 sub-paragraph (b)), by –
 - (i)
 - (ii) in the case of a decision described in paragraph (5)(d) or a decision described in paragraph (5)(c) imposing any conditions, limitations, restrictions, prohibitions or other requirements under any provision of the Law apart from Article 5(1), 39 or 41, the Minister; or
 - (b) in the case of a decision made by any other officer, by the Agent of the Impôts.⁷⁸
- (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 2 months of such receipt in the case of a review by the Minister.
- (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 Minister directs otherwise.
- (4) On completing a review under this Article the Agent of the Impôts or the Minister 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 the Agent or the Minister may consider appropriate.

(5) This Article applies to any decision of an officer which –

- (a)
- (b)
- (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 EU relating to customs matters which is applicable in Jersey.⁷⁹

(6) ⁸⁰

68A Appeal to Commissioners⁸¹

- (1) Any person aggrieved by a decision made by the Agent of the Impôts to which this Article applies may appeal to the Commissioners by notifying the Agent of the Impôts in writing within one month of such decision being communicated.
- (2) This Article applies to a decision made by the Agent of the Impôts in relation 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 from relief from or repayment of any duty; or
 - (c) imposes or applies any conditions, limitations, restrictions, prohibitions or other requirements under Article 5(1), 39 or 41.
- (3) Part 6 of the Income Tax Law applies, with the necessary modifications, to an appeal under this Article as if it were an appeal under that Law against an assessment.
- (4) Where an appeal is made under paragraph (1), the decision being appealed is not suspended pending the final determination or withdrawal of the appeal.
- (5) In this Article “Commissioners” means a Commission of Appeal constituted under Article 5 of the [Revenue Administration \(Jersey\) Law 2019](#).

69 Review of decisions by Royal Court⁸²

- (1) A person aggrieved by a decision of the Minister on a review under Article 68 may, within one month of the decision being communicated to him or her, apply to the Royal Court to have the decision reviewed.
- (2) The decision shall not be suspended pending its review unless the Royal Court directs otherwise.
- (3) On completing the review the Royal Court shall either –
 - (a) confirm the Minister’s decision; or
 - (b) order the Minister to rescind or vary his or her decision and may make such other order as the Court considers appropriate.

70 Bonds and security

- (1) Without prejudice to any express requirement as to security contained in this Law, the Minister 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 Minister or the Agent of the Impôts as the case may be.

71 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 the agent produces written authority of the agent's principal in such form as the Agent of the Impôts may direct.

72 Rewards

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

73 Orders

- (A1) The Minister for Treasury and Resources may by Order make provision for the purpose of carrying Articles 5(1), 39 and 41 into effect.
- (1) The Minister 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 any provision of this Law apart from Articles 5(1), 39 and 41.
- (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 Minister making the Order may consider to be necessary or expedient.

(3) 83

73A Orders etc. making provision for certain approvals and authorizations⁸⁴

- (1) This Article applies, without prejudice to the generality of Article 73, where Regulations or Orders under this Law make provision in relation to the granting of approvals (including authorizations) for the purposes of, or in connection with, import duty.
- (2) Where this Article applies, the Regulations or Order in question may –
 - (a) require an application for approval to be made in a specified form and to contain specified information;
 - (b) require the Agent to publish the form and any other matters specified under sub-paragraph (a), in such manner as may be specified;
 - (c) specify cases in which an application for approval may not be made;
 - (d) require the Agent –
 - (i) to consider, within a specified period, whether or not an application for approval is duly made in accordance with any provision made under sub-paragraphs (a) to (c), and
 - (ii) to notify, in such manner as may be specified, the person making or purporting to make the application as to whether or not the application falls to be determined;
 - (e) confer rights of appeal;
 - (f) make provision about the circumstances in which an approval by the Agent must be treated as if it had never been granted, and otherwise about the amendment, suspension or revocation of approvals.

74 Citation

This Law may be cited as the Customs and Excise (Jersey) Law 1999 and shall come into force on such day as the States may by Act appoint and different days may be appointed for different provisions or different purposes of this Law.

SCHEDULE 1⁸⁵**EXCISE DUTIES**

(Articles 2 and 38)

PART 1**STRENGTH OF LIQUOR****1 Strength of liquor**

- (1) Unless paragraph 2 or 3 applies, the strength of liquor is determined as follows –
 - (a) a representative sample is taken, cleared of any sediment or gas by filtration in an approved manner and a definite quantity of the sample measure at 20°C is distilled;
 - (b) the distillate is made up at the temperature of 20°C with distilled water to the original measure before distillation;
 - (c) the strength of the distillate made up under sub-paragraph (b) is ascertained by determining its density in air at the temperature of 20°C using an approved hydrometer in an approved manner; and
 - (d) the strength of the liquor is –
 - (i) the percentage of alcohol by volume in an approved alcohol table that corresponds to the density determined; or
 - (ii) if the density determined is between 2 consecutive numbers in the table, determined by linear interpolation.
- (2) If the result ascertained by the method in sub-paragraph (1) is rendered inaccurate by substances other than alcohol, the method is adjusted in a manner approved by the Minister to produce an accurate result.
- (3) Unless the Minister otherwise allows, the strength of any liquor is the strength ascertained under this paragraph, but if the strength has not been ascertained under this paragraph it is the greater of –
 - (a) the strength ascertained by reference to the information on the label of the liquor's container; or
 - (b) the strength ascertained by reference to the information on an invoice, delivery note, production record or similar document relating to the liquor.

PART 2**GOODS CHARGEABLE WITH EXCISE DUTY AND RATES OF DUTY****DIVISION 1 – INTERPRETATION****2 Interpretation**

(1) In this Schedule –

“beer” means any liquor of a strength exceeding 1.2% 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% volume but not exceeding 8.6% volume obtained from the fermentation of apple or pear juice;

“connected”, in the definitions “independent brewer”, “independent cider-maker” and “independent distiller” has the same meaning as in the [Income Tax \(Jersey\) Law 1961](#) (see Article 3A of that Law);

“distilled spirits” means spirits that are produced or manufactured by a person by –

- (a) distilling, with a still, fermented agricultural products; or
- (b) distilling, with a still, other spirits that are obtained but not produced by that person;

“independent brewer” means a person who –

- (a) brews beer;
- (b) is not connected with any other person who brews beer; and
- (c) uses premises physically separate from those used by any other person to brew beer;

“independent cider-maker” means a person who –

- (a) makes cider;
- (b) is not connected with any other person who makes cider; and
- (c) uses premises physically separate from those used by any other person to make cider;

“independent distiller” means a person who –

- (a) distils spirits;
- (b) is not connected with any other person who distils spirits; and
- (c) uses premises physically separate from those used by any other person to distil spirits;

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

- (a) beer;

(b) wine; or

(c) cider with a strength not exceeding 8.6% volume;

“% 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;

“reference period”, in sub-paragraphs (2), (3) and (4), means the calendar year in which the spirits wines, beer and cider are produced or manufactured;

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

“vehicle emissions duty” means the excise duty payable as described in Article 38(3) or (5);

“wine” means any liquor of a strength exceeding 1.2% 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) A person is a “small independent brewer” in relation to beer produced or manufactured by the person if –

- the person is an independent brewer; and
- the total amount of beer produced or manufactured by the person during the reference period does not exceed 200,000 hectolitres.

(3) A person is a “small independent cider-maker” in relation to cider produced or manufactured by the person if –

- the person is an independent cider-maker; and
- the total amount of cider produced or manufactured by the person during the reference period does not exceed 500,000 litres.

(4) A person is a “small independent distiller” in relation to distilled spirits produced or manufactured by the person if –

- the person is an independent distiller; and
- the total amount of alcohol contained in distilled and other spirits produced or manufactured by the person during the reference period does not exceed 20,000 litres.

DIVISION 2 – ALCOHOL: STANDARD RATES

3 Application

This Division applies in relation to goods described in the following paragraphs, other than goods that qualify for tap relief under Division 3.

4 Spirits and spirits-based drinks that do not qualify for tap relief

There is charged –

- (a) on all distilled spirits produced or manufactured by a small independent distiller and imported into or produced or manufactured in Jersey, excise duty at the rate of £23.32 per litre of alcohol;
- (b) on all other spirits (including other distilled spirits) imported into or produced or manufactured in Jersey, excise duty at the rate of £46.64 per litre of alcohol; and
- (c) on spirits-based products that are ready-to-drink and imported into or produced or manufactured in Jersey, excise duty at the rate of £46.64 per litre of alcohol.

5 Wines that do not qualify for tap relief

There is charged on all wines imported into or produced or manufactured in Jersey, excise duty at the following rates –

Strength of wines	Rate per hectolitre of wine (£)
Wines exceeding 1.2% volume but not exceeding 5.5% volume	90.95
Wines exceeding 5.5% volume but not exceeding 15% volume	241.02
Wines exceeding 15% volume but not exceeding 22% volume	317.76
	Rate per litre of alcohol (£)
Wines exceeding 22% volume	46.64

6 Beer that does not qualify for tap relief

- (1) There is charged on all beer, produced by a small independent brewer, that is imported into or produced or manufactured in Jersey, excise duty at the rate of –

Strength of beer	Rate per hectolitre of beer (£)
Beer exceeding 1.2% volume but not exceeding 2.8% volume	18.94
Beer exceeding 2.8% volume but not exceeding 4.9% volume	37.87
Beer exceeding 4.9% volume	70.48

- (2) There is charged on all other beer imported into or produced or manufactured in Jersey, excise duty at the rate of –

Strength of beer	Rate per hectolitre of beer (£)
Beer exceeding 1.2% volume but not	37.87

Strength of beer	Rate per hectolitre of beer (£)
exceeding 2.8% volume	
Beer exceeding 2.8% volume but not exceeding 4.9% volume	75.74
Beer exceeding 4.9% volume	140.96

7 Cider that does not qualify for tap relief

(1) There is charged on all cider, produced by a small independent cider-maker, that is imported into or produced or manufactured in Jersey, excise duty at the rate of –

Strength of cider	Rate per hectolitre of cider (£)
Cider exceeding 1.2% volume but not exceeding 2.8% volume	18.94
Cider exceeding 2.8% volume but not exceeding 4.9% volume	37.87
Cider exceeding 4.9% volume	70.49

(2) There is charged on all other cider imported into or produced or manufactured in Jersey, excise duty at the rate of –

Strength of cider	Rate per hectolitre of cider (£)
Cider exceeding 1.2% volume but not exceeding 2.8% volume	37.87
Cider exceeding 2.8% volume but not exceeding 4.9% volume	75.74
Cider exceeding 4.9% volume	140.96

8 Other alcoholic beverages that do not qualify for tap relief

There is charged on all alcoholic beverages imported into or produced or manufactured in Jersey (other than wines, beer or cider) exceeding 1.2% volume but not exceeding 5.5% volume, excise duty at the rate of £46.64 per litre of alcohol.

DIVISION 3 – ALCOHOL: TAP RELIEF RATES

9 Application

(1) This Division applies in relation to goods that qualify for tap relief.

(2) The following goods “qualify for tap relief” –

- (a) a spirits-based product that is ready-to-drink and, at the time that excise duty is charged, is packaged in a container with a capacity of at least 10 litres;
- (b) wines that, at the time that excise duty is charged, are packaged in a container with a capacity of at least 10 litres;
- (c) beer and cider that, at the time that excise duty is charged, is packaged in a container with a capacity of at least 10 litres.

(3) Goods do not qualify for tap relief if they are transferred to smaller containers for a purpose other than the serving of a beverage for immediate consumption on the same premises.

10 Spirits-based drinks qualifying for tap relief

(1) There is charged on all spirits-based products that are ready-to-drink and that are produced or manufactured by a small independent distiller and imported into or produced or manufactured in Jersey, excise duty at the rate of –

Strength of drink	Rate per litre of alcohol (£)
Drinks exceeding 1.2% volume but not exceeding 4.9% volume	19.82
Drinks exceeding 4.9% volume	20.99

(2) There is charged on all other spirits-based products that are ready-to-drink and that are produced or manufactured in or imported into Jersey, excise duty at the rate of –

Strength of drink	Rate per litre of alcohol (£)
Drinks exceeding 1.2% volume but not exceeding 4.9% volume	39.64
Drinks exceeding 4.9% volume	41.98

11 Wines qualifying for tap relief

There is charged on all wines imported into or produced or manufactured in Jersey, excise duty at the following rates –

Strength of wines	Rate per hectolitre of wine (£)
Wines exceeding 1.2% volume but not exceeding 4.9% volume	77.31
Wines exceeding 4.9% volume but not exceeding 5.5% volume	81.86
Wines exceeding 5.5% volume but not exceeding 15% volume	216.92
Wines exceeding 15% volume but not exceeding 22% volume	285.98

	Rate per litre of alcohol (£)
Wines exceeding 22% volume	41.98

12 Beer qualifying for tap relief

(1) There is charged on all beer, produced by a small independent brewer, that is imported into or produced or manufactured in Jersey, excise duty at the rate of –

Strength of beer	Rate per hectolitre of beer (£)
Beer exceeding 1.2% volume but not exceeding 2.8% volume	16.10
Beer exceeding 2.8% volume but not exceeding 4.9% volume	32.19
Beer exceeding 4.9% volume	63.43

(2) There is charged on all other beer imported into or produced or manufactured in Jersey, excise duty at the rate of –

Strength of beer	Rate per hectolitre of beer (£)
Beer exceeding 1.2% volume but not exceeding 2.8% volume	32.19
Beer exceeding 2.8% volume but not exceeding 4.9% volume	64.38
Beer exceeding 4.9% volume	126.86

13 Cider qualifying for tap relief

(1) There is charged on all cider, produced by a small independent cider-maker, that is imported into or produced or manufactured in Jersey, excise duty at the rate of –

Strength of cider	Rate per hectolitre of cider (£)
Cider exceeding 1.2% volume but not exceeding 2.8% volume	16.10
Cider exceeding 2.8% volume but not exceeding 4.9% volume	32.19
Cider exceeding 4.9% volume	63.43

(2) There is charged on all other cider imported into or produced or manufactured in Jersey, excise duty at the rate of –

Strength of cider	Rate per hectolitre of cider (£)

Strength of cider	Rate per hectolitre of cider (£)
Cider exceeding 1.2% volume but not exceeding 2.8% volume	32.19
Cider exceeding 2.8% volume but not exceeding 4.9% volume	64.38
Cider exceeding 4.9% volume	126.86

14 Other alcoholic beverages qualifying for tap relief

There is charged on all alcoholic beverages imported into or produced or manufactured in Jersey (other than wines, beer or cider), excise duty at the rate of –

Strength of beverage	Rate per litre of alcohol (£)
Beverages exceeding 1.2% volume but not exceeding 4.9% volume	39.64
Beverages exceeding 4.9% volume but not exceeding 5.5% volume	41.98

DIVISION 4 – TOBACCO

15 Tobacco

- (1) In this paragraph, “tobacco” includes any product of the tobacco plant or any substance used as a substitute for tobacco.
- (2) There is charged on all tobacco imported into or grown, produced or manufactured in Jersey, excise duty at the following rates –

Type of tobacco	Rate of excise duty per kilogram (£)
(a) unprocessed tobacco	720.17
(b) cigars	894.11
(c) cigarettes	943.35
(d) hand-rolling tobacco	943.35
(e) processed tobacco other than types (b) to (d)	750.47

DIVISION 5 – HYDROCARBON OIL

16 Hydrocarbon oil

- (1) In this paragraph –

“higher octane ultra low sulphur petrol” means ultra low sulphur petrol that has a research octane number that is not less than 96 and a motor octane number that is not less than 86;

“hydrotreated vegetable oil” means oil that meets the conditions in subparagraph (2);

“other types of hydrocarbon oil” includes blended oils that are not ultra low sulphur petrol (including higher octane ultra low sulphur petrol), ultra low sulphur diesel or hydrotreated vegetable oil;

“ultra low sulphur diesel” means gas oil the sulphur content of which does not exceed 0.005% by weight;

“ultra low sulphur petrol” means unleaded petrol the sulphur content of which does not exceed 0.005% by weight;

“unleaded petrol” means petrol containing not more than 0.013 g of lead per litre.

(2) For the purposes of the definition “hydrotreated vegetable oil”, oil meets the conditions in this sub-paragraph if it –

- (a) is a liquid hydrocarbon produced from sustainable, renewable sources of –
 - (i) vegetable oil;
 - (ii) waste food; or
 - (iii) animal processing by-products;
- (b) conforms to Standard EN 15940:2023 of the European Committee for Standardisation but does not contain Fatty Acid Methyl Esters (FAME); and
- (c) carries the International Sustainability and Carbon Certification or another certification of sustainability that the Agent of the Impôts is satisfied is equivalent.

(3) There is charged on hydrocarbon oil imported or delivered into or produced in Jersey, excise duty at the following rates –

Type of hydrocarbon oil	Rate of excise duty per hectolitre (£)
(a) higher octane ultra low sulphur petrol	67.54
(b) all other ultra low sulphur petrol	65.55
(c) ultra low sulphur diesel	65.55
(d) hydrotreated vegetable oil	54.89
(e) all other types of hydrocarbon oil	69.74

DIVISION 6 – VEHICLES

17 Motor vehicles – standard vehicles

(1) In this paragraph –

“established CO₂ mass emission figure” means, in relation to a vehicle, the grams per kilometre of carbon dioxide emitted by the vehicle, established in accordance with sub-paragraphs (2) and (3);

“standard vehicle” means –

- (a) a motor vehicle designed and constructed for the carriage of passengers and consisting of no more than 8 seats in addition to the driver’s seat;
- (b) a motor cycle as defined in Article 1(1) of the [Motor Vehicles \(Construction and Use\) \(Jersey\) Order 1998](#);
- (c) a motor caravan as defined in Article 1(1) of the [Motor Vehicles \(Construction and Use\) \(Jersey\) Order 1998](#);
- (d) an agricultural tractor as defined in Article 1 of the [Motor Vehicle Registration \(General Provisions\) \(Jersey\) Order 1993](#) that is not a restricted speed agricultural tractor as defined in paragraph 19(1) of this Schedule.

(2) The CO₂ mass emission figure for a standard vehicle is established when the vehicle is first registered in Jersey and is the figure specified in a document produced in accordance with the requirements for registration that are prescribed under Part 2 of the [Motor Vehicle Registration \(Jersey\) Law 1993](#).

(3) If more than 1 CO₂ mass emission figure is specified in a document described in sub-paragraph (2), the CO₂ mass emission figure established for the motor vehicle is –

- (a) the figure that was arrived at using the Worldwide Harmonised Light Vehicles Test Procedure (“WLTP”) as set out in the United Nations Economic Commission for Europe Global Technical Regulation No. 15, as amended from time to time; or
- (b) if no figure was arrived at using the WLTP –
 - (i) the figure specified as the combined figure or, if there is more than 1 combined figure, the highest of them; or
 - (ii) if there is no combined figure, the highest figure specified.

(4) For motor vehicles (other than commercial vehicles) that have an established CO₂ mass emission figure, vehicle emissions duty is charged at the following rates for the year in which it is payable –

Established CO₂ mass emission figure (g)	Vehicle emissions duty (£)
0	0
1-50	37
51-75	77
76-100	252
101-125	464
126-150	787
151-175	1,650
176-200	5,796
201 or more	12,401

(5) For motor vehicles (other than commercial vehicles) that have an established CO₂ mass emission figure, vehicle emissions duty is charged at the following rates for the year in which it is payable –

Cylinder capacity of engine (cm³)	Vehicle emissions duty (£)
0	0
1-500	37
501-1400	306
1401-1800	595
1801-2000	895
2001-2500	1,419
2501-3000	2,566
3001-3500	5,796
3501 or more	12,401

18 Motor vehicles – commercial vehicles

(1) In this paragraph –

“commercial vehicle” means a vehicle that is not a standard vehicle as defined in paragraph 17(1) and is not a restricted-speed agricultural tractor as defined in paragraph 19(1);

“established CO₂ mass emission figure” means has the meaning given in paragraph 17(1);

“lower emission vehicle” means a vehicle that complies with the Euro 5 emission limits set out in Annex I, Table 1 of Regulation 715/2007 of the European Parliament and of the Council of 20 June 2007 on type approval of motor vehicles with respect to emissions from light passenger and commercial vehicles (Euro 5 and Euro 6) and on access to vehicle repair and maintenance information (OJ L 171, 29.6.2007, p. 1).

(2) The Minister may by Order amend the definition of “lower emission vehicle”.

(3) For commercial vehicles that have an established CO₂ mass emission figure, vehicle emissions duty is charged at the following rates –

Established CO₂ mass emission figure (g)	Vehicle emissions duty for lower emission vehicle (£)	Vehicle emissions duty for vehicle that is not lower emission vehicle (£)
0	0	0
1-50	0	0
51-75	0	57
76-100	0	171

Established CO ₂ mass emission figure (g)	Vehicle emissions duty for lower emission vehicle (£)	Vehicle emissions duty for vehicle that is not lower emission vehicle (£)
101-125	57	285
126-150	171	457
151-175	285	856
176-200	457	1,426
201 or more	856	2,053

(4) For commercial vehicles that do not have an established CO₂ mass emission figure, vehicle emissions duty is charged at the following rates –

Cylinder capacity of engine (cm ³)	Vehicle emissions duty for lower emission vehicle (£)	Vehicle emissions duty for vehicle that is not lower emission vehicle (£)
0	0	0
1-500	0	0
501-1400	0	228
1401-1800	0	399
1801-2000	228	570
2001-2500	399	798
2501-3000	570	1,141
3001-3500	798	1,483
3501 or more	1,141	2,053

19 Restricted speed agricultural tractors

(1) In this paragraph, “restricted speed agricultural tractor” means a motor vehicle that –

- (a) is not constructed itself to carry any load, other than water, fuel, accumulators and other equipment used for the purpose of propulsion, loose tools and loose equipment;
- (b) is designed and used primarily for work in connection with agriculture;
- (c) is driven on a road only when proceeding to and from the site of such work and that when so driven hauls nothing more than land implements or an agricultural trailer; and
- (d) has a maximum speed of 26 miles per hour.

(2) The rate of vehicle emissions duty charged on a restricted speed agricultural tractor is –

- (a) if the tractor has not, at any time, been registered outside Jersey, the amount (if any) specified in column 2 of the table for the cylinder capacity of the tractor's engine specified in column 1;
- (b) if the tractor was registered outside Jersey, the amount (if any) specified in column 3, 4 or 5 of the table, according to when the tractor was first registered outside Jersey, for the cylinder capacity of the tractor's engine specified in column 1.

1 Cylinder capacity of engine (cm³)	2 Tractor first registered in Jersey (£)	3 Tractor first registered outside Jersey 1 year or less ago (£)	4 Tractor first registered outside Jersey more than 1 but 2 years or less ago (£)	5 Tractor first registered outside Jersey more than 2 years ago (£)
0	0	0	0	0
More than 0 but not more than 1000	0	0	0	0
More than 1000 but not more than 1400	186	186	124	92
More than 1400 but not more than 1800	309	309	203	154
More than 1800 but not more than 2000	469	469	303	236
More than 2000 but not more than 2500	618	618	401	309
More than 2500 but not more than 3000	926	926	606	463
More than 3000 but not more than 3500	1,235	1,235	803	618
More than 3500	1,545	1,545	1,007	771

SCHEDULE 2

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 authorizes 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 authorizes you so to do.

SCHEDULE 3

FORFEITURE

(Article 55)

1 Notice of seizure

- (1) Save as provided by sub-paragraph (2), the Minister 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 the owner's 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 the person personally;
 - (b) if addressed to the person and left or forwarded by post to the person at his or her 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 the person has no address within Jersey, or the person's address is unknown, by publication of notice of seizure in the Jersey Gazette.

2 Notice of claim

- (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 the person, within one month of the date of the seizure, give notice of his or her claim in writing to the Minister 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 Jersey authorized 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.

3 Condemnation

- (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 Minister 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 paragraph 6(1), forfeiture under this paragraph shall have effect as from the date when the liability to forfeiture arose.

4 Proceedings for condemnation by court

- (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 the claimant's advocate or solicitor shall make oath that the thing seized was, or was to the best of the claimant's 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 Minister.
- (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 Minister or the Agent of the Impôts as the case may be.

5 Provisions as to proof

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.

6 Special provisions as to certain claimants

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 2 or more partners or of 6 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 authorized by, the claimant or owner may be taken or done by, or by any other person authorized by –

- (a) where the owner is a body corporate, the secretary or some duly authorized officer of that body;
- (b) where the owners are in partnership, any one of those owners;
- (c) where the owners are 6 or more persons who are not in partnership, any 2 of those persons on behalf of themselves and their co-owners.

7 Power to deal with seizures before condemnation

- (1) Where any thing has been seized as liable to forfeiture, the Agent of the Impôts may at any time if the Agent 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 the claimant paying such sum as the Agent of the Impôts thinks proper, not exceeding the value it or the Agent 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 the Agent 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 the claimant –
 - (a) an amount equal to any sum paid by the claimant under sub-paragraph (1)(a);
 - (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 the claimant under sub-paragraph (2), the claimant shall not be entitled to maintain any action on account of the seizure, detention, sale or disposal of the thing.

8 Power of Minister to restore property

The Minister may, if he or she 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.

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement	Projct No (where applicable)
Customs and Excise (Jersey) Law 1999	L.33/1999	1 November 2000 (R&O.92/2000) except – 7 December 2006, Article 19 and the part of the Fourth Schedule that relate to the repeal of the Import and Export (Control) (Jersey) Law 1946 (R&O.111/2006) Not in force, the Part of the Fourth Schedule that relates to the repeal of parts of the Finance (Jersey) Law 1998	P.21/1999
Finance (2000 – No. 2) (Jersey) Law 2001	L.4/2001	1 November 2000	P.163/2000
Finance (Jersey) Law 2001	L.19/2001	7 December 2000	P.223/2000
Finance (Jersey) Law 2002	L.23/2002	1 January 2002	P.196/2001
Finance (Jersey) Law 2003	L.21/2003	5 December 2002 (R&O.155/2002); Articles 3, 4, 5 in force 1 January 2003	P.220/2002
Customs and Excise (Amendment) (Jersey) Law 2003	L.25/2003	18 July 2003	P.230/2002
Customs and Excise (Amendment No. 2) (Jersey) Law 2004	L.12/2004	16 July 2004	P.10/2004
Finance (Jersey) Law 2004	L.13/2004	1 January 2004	P.191/2003
Finance (Jersey) Law 2005	L.13/2005	1 January 2005	P.229/2004
States of Jersey (Amendments and Construction Provisions No. 7) (Jersey) Regulations 2005	R&O.47/2005	9 December 2005	P.61/2005
Employment of States of Jersey Employees (Consequential, Amendment, Repeal, Transitional and Savings Provisions) (Jersey) Regulations 2005	R&O.155/2005	9 December 2005	P.243/2005

Legislation	Year and No	Commencement	◦Projet No (where applicable)
Finance (Jersey) Law 2006	L.14/2006	1 January 2006 Adopted Law given effect as if enacted on 1 December 2005 by R&O.184/2005	P.279/2005
Postal Services (Jersey) Law 2004	L.26/2004	1 July 2006 (R&O.51/2006)	P.24/2004
Customs and Excise (Amendment No. 3) (Jersey) Law 2007	L.1/2007	4 July 2006 Adopted Law given effect as if enacted on 4 July 2006 by R&O.72/2006	P.52/2006
Finance (Jersey) Law 2007	L.38/2007	1 January 2007 Adopted Law given effect as if enacted on 5 December 2006 by R&O.134/2006	P.131/2006
Finance (Jersey) Law 2008	L.40/2008	1 January 2008 Adopted Law given effect as if enacted on 5 December 2007 by R&O.173/2007	P.165/2007
Customs and Excise (Amendment No. 5) (Jersey) Law 2008	L.42/2008	6 May 2008 Adopted Law given effect as if enacted on 2 April 2008 by R&O.56/2008	P.31/2008
Finance (2009 Budget) (Jersey) Law 2009	L.20/2009	1 January 2009 Adopted Law given effect as if enacted on 3 December 2008 by R&O.153/2008	P.159/2008
Civil Aviation (Jersey) Law 2008	L.35/2008	1 January 2009 (R&O.158/2008)	P.53/2008
Customs and Excise (Amendment No. 6) (Jersey) Law 2009	L.3/2009	9 January 2009	P.54/2008
Finance (2010 Budget) (Jersey) Law 2010	L.10/2010	1 September 2010	P.180/2009

Legislation	Year and No	Commencement	◦Projet No (where applicable)
Finance (2011 Budget) (Jersey) Law 2011	L.16/2011	1 January 2011 Adopted Law given effect as if enacted on 10 December 2010 by R&O.122/2010	P.158/2010
Finance (2012 Budget) (Jersey) Law 2012	L.13/2012	1 January 2012 Adopted Law given effect as if enacted on 8 November 2011 by R&O.145/2011	P.160/2011
Finance (2013 Budget) (Jersey) Law 2013	L.4/2013	1 January 2013 Adopted Law given effect as if enacted on 5 December 2012 by R&O.138/2012	P.103/2012
Customs and Excise (Amendment No. 7) (Jersey) Law 2013	L.18/2013	22 November 2013	P.85/2013
Finance (2014 Budget) (Jersey) Law 2014	L.1/2014	1 January 2014 Adopted Law given effect as if enacted on 5 December 2013 by R&O.152/2013	P.123/2013
Connétables (Miscellaneous Provisions – Consequential Amendments) (Jersey) Regulations 2014	R&O.81/2014	1 August 2014 (R&O.80/2014)	P.78/2014
States of Jersey Police Force Law 2012	L.37/2012	1 August 2014 (R&O.87/2014)	P.182/2011
European Union Legislation (Implementation) (Jersey) Law 2014	L.28/2014	31 October 2014	P.164/2013
Finance (2015 Budget) (Jersey) Law 2014	L.47/2014	1 January 2015 Adopted Law given effect as if enacted on 24 September 2014 by R&O.160/2014	P.141/2014

Legislation	Year and No	Commencement	◦Projet No (where applicable)
Finance (2016 Budget) (Jersey) Law 2016	L3/2016	1 January 2016 Adopted Law given effect as if enacted on 15 December 2015 by R&O.155/2015	P.129/2015
Criminal Justice (Miscellaneous Provisions) (Jersey) Law 2016	L1/2016	20 September 2016 (R&O.98/2016)	P.87/2015
Finance (2017 Budget) (Jersey) Law 2017	L6/2017	1 January 2017 Adopted Law given effect as if enacted on 14 December 2016 by R&O.127/2016	P.113/2016
Finance (2018 Budget) (Jersey) Law 2018	L14/2018	1 January 2018 Adopted Law given effect as if enacted on 30 November 2017 by R&O.125/2017	P.98/2017
Customs and Excise (Amendment No. 8) (Jersey) Law 2018	L2/2018	23 February 2018	P.65/2017
Export Control (Jersey) Law 2009	L19/2009	29 March 2018 (R&O.27/2018)	P.21/2008
States of Jersey (Appointment Procedures) (Jersey) Law 2018	L13/2018	11 May 2018	P.97/2017
EU Legislation (Customs Union, Import and Export Control) (Jersey) Regulations 2018	R&O.128/2018	13 December 2018	P.120/2018
Finance (2019 Budget) (Jersey) Law 2019	L6/2019	1 January 2019 Adopted Law given effect as if enacted on 6 December 2018 by R&O.125/2018	P.130/2018
Finance (2020 Budget) (Jersey) Law 2020	L6/2020	1 January 2020 Adopted Law given effect as if enacted on 2 December 2019 by R&O.130/2019	P.109/2019
Customs and Excise (Export Declarations and Export Controls) (Jersey) Regulations 2020	R&O.153/2020	8 December 2020	P.134/2020

Legislation	Year and No	Commencement	◦Projet No (where applicable)
Customs and Excise (Customs Tariff and Import Duty) (Jersey) Order 2019	R&O.117/2019	11 p.m. on 31 December 2020 (R&O.189/2020)	
EU Legislation (Customs Union, Import and Export Control) (Amendment of Law) (Jersey) Order 2020	R&O.128/2020	11 p.m. on 31 December 2020 (R&O.189/2020)	
Finance (2021 Budget) (Jersey) Law 2021	L3/2021	1 January 2021 Adopted Law given effect as if enacted on 17 December 2020 by R&O.167/2020	P.147/2020
Legislation (Jersey) Law 2021	L8/2021	28 September 2021 (R&O.112/2021)	P.26/2021
Finance (2022 Budget) (Jersey) Law 2022	L5/2022	1 January 2022 – except Articles 29, 30, 32 to 40 and 42 Adopted Law given effect as if enacted on 17 December 2021 by R&O.158/2021	P.100/2021
Finance (2022 Budget) (Jersey) Law 2022	L5/2022	1 April 2022 – Articles 29 and 30	P.100/2021
Customs and Excise (Retention of Records) (Amendment) (Jersey) Order 2022	R&O.60/2022	25 May 2022	
Finance (2023 Budget) (Jersey) Law 2023	L3/2023	1 January 2023 Adopted Law given effect as if enacted on 16 December 2022 by R&O.112/2022	P.102/2022
States of Jersey (Transfer of Justice Functions – Chief Minister to Justice and Home Affairs) Order 2023	R&O.76/2023	21 September 2023	
Finance (2024 Budget) (Jersey) Law 2024	L1/2024	1 January 2024 Adopted Law given effect as if enacted on 14 December 2023 by R&O.120/2023	P.91/2023

Legislation	Year and No	Commencement	◦Projet No (where applicable)
Finance (2025 Budget) (Jersey) Law 2025	L.6/2025	1 January 2025 Adopted Law given effect as if enacted on 29 November 2024 by R&O.72/2024	P.72/2024
Finance (2026 Budget) (Jersey) Law 202-		1 January 2026 Adopted Law given effect as if enacted on 12 December 2025 by R&O.95/2025	P.93/2025
Customs and Excise (Jersey) Amendment Law 202-		23 January 2026 Adopted Law given effect as if enacted on 22 January 2026 by R&O.5/2026	P.3/2026

◦Projets available at [statesassembly.gov.je](#)

Table of Renumbered Provisions

Original	Current
PART I	PART 1
1 (6), (7)	spent, omitted from this revised edition
PART II	PART 2
PART III	PART 3
PART IV	PART 4
PART V	PART 5
PART VI	PART 6
PART VII	PART 7
PART VIII	PART 8
PART IX	PART 9
PART X	PART 10
68A	69
69	70
70	71
71	72
72	73
73	spent, omitted from this revised edition ⁸⁶
FIRST SCHEDULE	SCHEDULE 1
PART I	PART 1
PART II	PART 2
SECOND SCHEDULE	SCHEDULE 2
THIRD SCHEDULE	SCHEDULE 3

Original	Current
FOURTH SCHEDULE	spent, omitted from this revised edition ⁸⁷

Table of Endnote References

¹	<i>This Law has been amended by the States of Jersey (Amendments and Construction Provisions No. 7) (Jersey) Regulations 2005. The amendments replace all references to a Committee of the States of Jersey with a reference to a Minister of the States of Jersey, and remove and add defined terms appropriately, consequentially upon the move from a committee system of government to a ministerial system of government</i>
² Article 1(1)	<i>amended by L.4/2001, L.21/2003, L.26/2004, L.14/2006, L.35/2008, L.37/2012, L.28/2014, L.3/2016, R&O.76/2023, L.1/2024, L.6/2025, P.93/2025, editorial change, in the definition “vehicle emissions duty”, “paragraph 2 of Schedule 1” deleted, “Schedule 1, paragraph 2” inserted instead</i>
³ Article 4(1)	<i>amended by R&O.155/2005</i>
⁴ Article 4(2)	<i>substituted by L.13/2018</i>
⁵ Article 4(2A)	<i>inserted by L.13/2018</i>
⁶ Article 4(3)	<i>amended by L.13/2018</i>
⁷ Article 4(3A)	<i>inserted by L.13/2018</i>
⁸ Article 5	<i>substituted by L.1/2007</i>
⁹ Article 5(2)	<i>amended by R&O.76/2023</i>
¹⁰ Article 6	<i>heading amended by L.28/2014, R&O.128/2018</i>
¹¹ Article 6(1)	<i>amended by L.28/2014</i>
¹² Article 6(1A)	<i>inserted by R&O.128/2018, amended by R&O.153/2020</i>
¹³ Article 6(2)	<i>amended by L.28/2014, R&O.128.2018</i>
¹⁴ Article 6(3)	<i>amended by L.28/2014, R&O.128/2018</i>
¹⁵ Article 6(4)	<i>amended by R&O.128/2018</i>
¹⁶ Article 6(5)	<i>substituted by R&O.128/2018</i>
¹⁷ Article 6(6)	<i>inserted by R&O.128/2018</i>
¹⁸ Article 6(7)	<i>inserted by R&O.128/2018</i>
¹⁹ Article 12(1)	<i>amended by L.35/2008</i>
²⁰ Article 15(5)	<i>amended by L.1/2016</i>
²¹ Article 19(1)	<i>amended by L.19/2009, R&O.153/2020</i>
²² Article 19(2)	<i>amended by L.19/2009, R&O.153/2020</i>
²³ Article 19(3)	<i>amended by L.19/2009, R&O.153/2020</i>
²⁴ Article 24(1)	<i>substituted by L.2/2018</i>
²⁵ Article 24(4)	<i>amended by L.1/2016</i>
²⁶ Article 25(5)	<i>substituted by R&O.60/2022</i>
²⁷ Article 25(5A)	<i>inserted by R&O.60/2022</i>
²⁸ Article 25(6)	<i>amended by L.1/2016</i>
²⁹ Article 31(1)	<i>amended by L.1/2016</i>
³⁰ Article 33(3)	<i>amended by L.1/2016</i>
³¹ Article 33A	<i>inserted by R&O.117/2019</i>
³² Article 33B	<i>inserted by R&O.117/2019</i>
³³ Article 33B(2)	<i>revised on 11 January 2024 by Law Revision Board item 2023/1</i>
³⁴ Article 33C	<i>inserted by R&O.117/2019</i>
³⁵ Article 33D	<i>inserted by R&O.128/2020</i>

³⁶ Article 34(1)	substituted by L.2/2018
³⁷ Article 34(4)	amended by L.1/2016
³⁸ Article 35(5)	amended by L.1/2016, substituted by R&O.60/2022
³⁹ Article 35(5A)	inserted by R&O.60/2022
⁴⁰ Article 35(5B)	inserted by R&O.60/2022
⁴¹ Article 35(6)	amended by R&O.153/2020
⁴² Article 36(2)	amended by L.1/2016
⁴³ Article 37(1)	amended by L.1/2016
⁴⁴ Part 5A	inserted by L.3/2009
⁴⁵ Article 37A	inserted by L.3/2009
⁴⁶ Article 37B	inserted by L.3/2009
⁴⁷ Article 37C	inserted by L.3/2009
⁴⁸ Article 37C(4)	amended by L.18/2013
⁴⁹ Article 37D	inserted by L.3/2009
⁵⁰ Article 37D(2)	amended by L.1/2016
⁵¹ Article 37E	inserted by L.3/2009
⁵² Article 37F	inserted by L.3/2009
⁵³ Article 37G	inserted by L.3/2009
⁵⁴ Article 38(2)	amended by L.21/2003
⁵⁵ Article 38(3)	inserted by L.21/2003, amended by L.13/2004
⁵⁶ Article 38(4)	inserted by L.13/2004
⁵⁷ Article 38(5)	inserted by L.13/2004
⁵⁸ Article 38(6)	inserted by L.13/2004
⁵⁹ Article 40	substituted by L.21/2003
⁶⁰ Article 43(1)	revised on 11 January 2024 by Law Revision Board item 2023/1
⁶¹ Article 44(1)	amended by L.1/2016
⁶² Article 44(2)	amended by L.28/2014, L.1/2016
⁶³ Article 45(4)	revised on 11 January 2024 by Law Revision Board item 2023/1
⁶⁴ Article 47(2)	revised on 11 January 2024 by Law Revision Board item 2023/1
⁶⁵ Article 51(2)	amended by L.12/2004
⁶⁶ Article 51(3)	amended by L.12/2004
⁶⁷ Article 51(4)	inserted by L.12/2004
⁶⁸ Article 52(2)	amended by L.1/2016
⁶⁹ Article 53(2)	substituted by L.18/2013
⁷⁰ Article 56(3)	amended by L.1/2016
⁷¹ Article 57(1)	revised on 11 January 2024 by Law Revision Board item 2023/1
⁷² Article 59(1)	amended by L.1/2016
⁷³ Article 59(3)	amended by R&O.76/2023
⁷⁴ Article 65(1)	amended by R&O.81/2014
⁷⁵ Article 65(1A)	inserted by L.18/2013
⁷⁶ Article 65(1B)	inserted by L.18/2013
⁷⁷ Article 66(3)	amended by R&O.76/2023
⁷⁸ Article 68(1)	amended by L.3/2023
⁷⁹ Article 68(5)	amended by L.28/2014, L.3/2023
⁸⁰ Article 68(6)	deleted by L.3/2023
⁸¹ Article 68A	inserted by L.3/2023
⁸² Article 69	inserted by L.25/2003
⁸³ Article 73(3)	deleted by L.8/2021
⁸⁴ Article 73A	inserted by R&O.117/2019
⁸⁵ Schedule 1	substituted by P.93/2025, amended by P.3/2026

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the original Article 73 is not spent in relation to that part of the Fourth Schedule that has not been brought into force; namely the repeal of parts of the Finance (Jersey) Law 1998

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the Fourth Schedule is not spent in relation to that part of it that has not been brought into force, namely, the repeal of parts of the Finance (Jersey) Law 1998