



Jersey

CUSTOMS AND EXCISE (AMENDMENT No. 6) (JERSEY) LAW 2009

A LAW to amend further the Customs and Excise (Jersey) Law 1999.

Adopted by the States

15th July 2008

Sanctioned by Order of Her Majesty in Council

10th December 2008

Registered by the Royal Court

2nd January 2009

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

1 New Part 5A of the Customs and Excise (Jersey) Law 1999

Immediately after Article 37 of the Customs and Excise (Jersey) Law 1999¹ there is inserted the following Part –

“PART 5A

IMPORTATION AND EXPORTATION OF CASH

37A Interpretation – Part 5A

(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 cash

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 Jersey

- (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 Jurat of the Royal Court or 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.

37D Offences in respect of disclosures

- (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 4 on the standard scale.

37E Postal packet

- (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 aircraft

- (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.

36G Questions and information

- (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.”.

2 Citation and commencement

- (1) This Law may be cited as the Customs and Excise (Amendment No. 6) (Jersey) Law 2009.
- (2) It shall come into force 7 days after it is registered.

A.H. HARRIS

Deputy Greffier of the States

¹ *chapter 24.660*