



Jersey

CUSTOMS AND EXCISE (RETENTION OF RECORDS) (AMENDMENT) (JERSEY) ORDER 2022

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CUSTOMS AND EXCISE (RETENTION OF RECORDS) (AMENDMENT) (JERSEY) ORDER 2022

*Made**27th April 2022**Coming into force**25th May 2022*

THE MINISTER FOR HOME AFFAIRS makes this Order under Article 6 of the [Customs and Excise \(Jersey\) Law 1999](#) –

1 [Customs and Excise \(Jersey\) Law 1999](#) amended

This Order amends the [Customs and Excise \(Jersey\) Law 1999](#).

2 **Article 25 (entry of goods on importation) amended**

For paragraph (5) there is substituted –

“(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.

(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.”.

3 **Article 35 (entry outwards of certain goods) amended**

For paragraph (5) there is substituted –

“(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.

(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.

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

4 Citation and commencement

This Order may be cited as the Customs and Excise (Retention of Records) (Amendment) (Jersey) Order 2022 and comes into force 28 days after it is made.

DEPUTY G.C.U. GUIDA OF ST. LAWRENCE

Minister for Home Affairs