



Jersey

**EU LEGISLATION (CUSTOMS UNION,
IMPORT AND EXPORT CONTROL)
(JERSEY) REGULATIONS 2018**

Official Consolidated Version

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EU LEGISLATION (CUSTOMS UNION, IMPORT AND EXPORT CONTROL) (JERSEY) REGULATIONS 2018

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THE STATES have made these Regulations under Articles 5A, 5B and 6A of the [European Union Legislation \(Implementation\) \(Jersey\) Law 2014](#) –

Commencement [[see endnotes](#)]

1 Interpretation

- (1) In these Regulations –
 - “1999 Law” means the [Customs and Excise \(Jersey\) Law 1999](#);
 - “Jersey arrangement” means an arrangement, within the meaning of section 31 of the TCTA, recording the commitments of the Government of the United Kingdom and the Government of Jersey in relation to a customs union between the United Kingdom and the Crown Dependencies;
 - “TCTA” means the Taxation (Cross-border Trade) Act 2018 of the United Kingdom.
- (2) Unless otherwise indicated, an expression used in these Regulations and also used in the Jersey arrangement has the same meaning for the purposes of these Regulations as the meaning that the expression has in the Jersey arrangement.

2 Orders in relation to customs and excise matters

- (1) The appropriate Minister may by Order make provision, subject to and in accordance with this Regulation, for the purposes of –
 - (a) implementation of a Jersey arrangement, including in particular –
 - (i) applying, and maintaining consistency with, the Customs Tariff,
 - (ii) compliance with relevant international obligations,
 - (iii) maintaining correspondence with Customs Law of the United Kingdom, and
 - (iv) maintaining a system of customs control of ships, aircraft, goods, passengers and crew similar to that of the United Kingdom;
 - (b) application to Jersey, and implementation of, any provision of the Guernsey arrangement or of the Isle of Man arrangement which does not otherwise apply;

- (c) without prejudice to sub-paragraph (a), making, in the absence of any Jersey arrangement, any such provision as may be made under clauses (i) to (iv) of that sub-paragraph;
 - (d) without prejudice to sub-paragraph (a), making such provision as may be appropriate to prevent or remedy any breach, arising from a relevant change, of an international obligation that applies or extends to Jersey and relates to customs matters;
 - (e) making such similar provision, in relation to domestic goods within the meaning given to that expression by section 33 of the TCTA, as may be made under subsection (8) of that section.
- (2) The provision which may be made by Orders under this Regulation includes provision –
- (a) amending any enactment, including any Law other than the [European Union Legislation \(Implementation\) \(Jersey\) Law 2014](#) or the [Human Rights \(Jersey\) Law 2000](#);
 - (b) made by reference to or by incorporation (whether by reference, annexation or otherwise) of any provision of the TCTA or of Regulations (a “UK provision”) made under it –
 - (i) to such extent and subject to such exceptions, adaptations and modifications as may be specified in the Order concerned, and
 - (ii) including, where it is considered necessary or expedient to do so, provision that a reference to the UK provision is to be read as a reference to that provision as amended, substituted, extended or applied from time to time;
 - (c) making provision equivalent to any Order in Council of the United Kingdom made under the TCTA;
 - (d) treating anything done (including the making of any agreement, or the acceptance of any international obligation) by the government of a country or territory as if done by the Government of Jersey;
 - (e) applying or replicating, with or without modifications, provision relating to import or excise duty (or any duty of a country or territory, however described, of a similar character to import or excise duty) as that provision has effect from time to time;
 - (f) containing whatever may be considered necessary or expedient by way of transitional, consequential, incidental, supplementary or savings provision.
- (3) Before making an Order for any purpose under this Regulation, the appropriate Minister proposing to do so must consult –
- (a) the Agent of the Impôts; and
 - (b) any other appropriate Minister having responsibility for matters to which the Order relates.
- (4) In any proceedings before a court relating to, or arising out of, an Order under this Regulation or under Article 6 of the 1999 Law, the court must, when interpreting a provision of that Order that corresponds to a provision of Customs Law of the United Kingdom, have due regard to any relevant decision of a court of the United Kingdom.
- (5) The powers of an appropriate Minister under this Regulation are exercisable in addition to, and without derogation from, the powers of the Minister under

Article 6 of the 1999 Law to make Orders in relation to such arrangements as described in paragraph (2) of that Article.

(6) In this Regulation –

“appropriate Minister” means –

- (a) for the purposes of an Order relating primarily to taxation or excise duty (other than one to which sub-paragraph (c) applies), the Minister for Treasury and Resources;
- (b) for the purposes of an Order relating primarily to the implementation of any international obligation, the Minister for External Relations;
- (c) for the purposes of an Order relating primarily to impôts and the control of imports and exports, or making general provision in relation to customs and excise, the Minister for Justice and Home Affairs; or
- (d) for the purposes of any Order, the Chief Minister;

“excise duty” means duty charged under Part 6 of the 1999 Law;

“Guernsey arrangement” means an arrangement, within the meaning of section 31 of the TCTA, recording the commitments of the Government of the United Kingdom and the Government of Guernsey in relation to a customs union;

“import duty” means any duty imposed by the 1999 Law on goods imported into, exported from or grown, produced or manufactured in Jersey, and includes both customs and excise duty;

“Isle of Man arrangement” means an arrangement, within the meaning of section 31 of the TCTA, recording the commitments of the Government of the United Kingdom and the Government of Isle of Man in relation to a customs union.¹

3 Citation

These Regulations may be cited as the EU Legislation (Customs Union, Import and Export Control) (Jersey) Regulations 2018.

ENDNOTES

Table of Legislation History

Legislation	Year and No	Commencement	◦Projet No (where applicable)
EU Legislation (Customs Union, Import and Export Control) (Jersey) Regulations 2018	R&O.128/2018	13 December 2018	P.120/2018
States of Jersey (Minister for Children and Education, Minister for Housing and Communities and Minister for External Relations and Financial Services) (Jersey) Order 2021	R&O.29/2021	2 March 2021	
States of Jersey (Transfer of Financial Services Functions – External Relations to Chief Minister) Order 2023	R&O.28/2023	12 April 2023	
States of Jersey (Transfer of Justice Functions – Chief Minister to Justice and Home Affairs) Order 2023	R&O.76/2023	21 September 2023	

◦Projets available at statesassembly.gov.je

Table of Renumbered Provisions

Original	Current
2	spent, omitted
3	2
4	3

Table of Endnote References

¹ Regulation 2(6) amended by R&O.29/2021, R&O.28/2023, R&O.76/2023