



CUSTOMS AND EXCISE MANAGEMENT ACT 1986

TREASURY DIRECTIONS

PASSENGER INFORMATION AND SHIPS REPORT INWARDS

In exercise of the powers conferred on it by sections 27(1), 65(2)(b) and 181 of the Customs and Excise Management Act 1986, the Treasury hereby makes the following Directions.

These Directions shall have effect from 1st August 2017 and shall replace the Passenger Information and Ships Report Inwards Directions dated 2 September 2003¹ which are hereby withdrawn.

In these Directions –

“the Act” means the Customs and Excise Management Act 1986;

“the Convention” means the International Maritime Organisation on facilitation of International Maritime Trade;

“family member” has the meaning given by regulation 7 of the Immigration (European Economic Area) Regulations 2006², and a “family member of an EEA or Swiss National” is a family member who is travelling with or joining an EEA or Swiss National of whom he or she is a family member;

“fiscal territory of the European Union” means a place or area to which the following apply –

- (a) Council Directive 2006/112/EC³ on the common system of value added tax (the Principal VAT Directive); and

¹ GC 28/03

² SI 2006 No. 1003 (of Parliament).

³ OJ L347, 11.12.2006, p.1

- (b) Council Directive 2008/118/EC concerning the general arrangements for excise duty and repealing Directive 92/12/EEC⁴;

“the owner” includes an operator, commander or master of a ship or aircraft;

“pleasure craft” means a vessel being used for private recreational purposes; and
“proper officer”, “ship” and “vessel”⁵ have the meaning given by section 184(1) of the Act.

PART 1

PASSENGER INFORMATION

1. Subject to paragraph 2, the Directions in this Part apply to –
 - (a) any ship, vessel or aircraft which is arriving, or is expected to arrive, anywhere in the Island from anywhere outside the Island and the United Kingdom; and
 - (b) any ship, vessel or aircraft which is departing, or is expected to depart, from anywhere in the Island to an eventual destination outside the European Union.
2. The requirements for report inwards and clearance outwards of pleasure craft are contained in Report of Pleasure Craft and Presentation and Declaration of Goods on Board and Clearance Outwards of Pleasure Craft⁶.
3. Unless otherwise agreed with the Treasury, and subject to paragraphs 7 and 8 below, an owner of a ship, vessel or aircraft to which the Directions in this Part apply must provide to the proper officer, in accordance with paragraphs 4, 5 and 6 below, the information listed in Schedule 1.
4. For arrivals, the information must be provided –
 - (a) of ships and vessels: at least 24 hours before arrival, unless the voyage time is less than 24 hours, in which case the information must be provided no later than when the ship or vessel leaves its last foreign port; or
 - (b) of aircraft –
 - (i) coming from outside the EU, at least 24 hours before arrival;

⁴ OJ L009, 14.1.2009, p.12.

⁵ Section 184(1) provides “ship” and “vessel” include any boat or other vessel whatsoever (and, to the extent provided in section 85 of the Act, any hovercraft).

⁶ GC 2014/0015.

- (ii) coming from within the EU, at least 4 hours before arrival; or
 - (iii) coming from the Channel Islands, at least 12 hours before arrival.
- 5. For departures, the information must be provided –
 - (a) of ships and vessels: as soon as the information is available and not later than the time at which the ship or vessel departs; or
 - (b) of aircraft –
 - (i) to an eventual destination in the Channel Islands: as soon as the information is available and not later than 12 hours before the aircraft is due to depart; or
 - (ii) to any other destination: as soon as the information is available and not later than 24 hours before the aircraft is due to depart.
- 6. The information shall be provided by granting direct access to relevant computer systems, by electronic transmission or, where neither of these is possible, by delivering the particulars in writing, in a readable form.
- 7. A person giving information in compliance with the Directions in this Part is not required to give information listed in Parts 2 and 3 of Schedule 1 if he or she is an EEA or Swiss national, or the family member of an EEA or Swiss national. A person is not required to give information about any other EEA or Swiss national, or family member of an EEA or Swiss national, unless it is already in that person's possession.
- 8. Subject to paragraph 2, nothing in the Directions in this Part affects or limits any other Direction given under sections 27(1) or 65(2) of the Act.

PART 2

SHIP REPORTS INWARDS

- 9. For the purposes of section 65(2)(b) of the Act, and without prejudice to the requirements of Part 1 of these Directions, the provisions of Schedule 2 shall apply in respect of ships and vessels of which report is required on arrival in the Island from a place or area outside the Member States of the European Union, or a place or area outside the fiscal territory of the European Union.

10. The information shall be provided by granting direct access to relevant computer systems, by electronic transmission or, where neither of these is possible, by delivering the particulars in writing, in a readable form.

MADE 17 August 2017

A L Cannan
Minister for the Treasury

SCHEDULE 1

PASSENGER INFORMATION

[paragraph 3]

1. In all cases –
 - (a) the total number of passengers carried;
 - (b) particulars of the departure of the aircraft, ship or vessel, to include the point of departure, date and time;
 - (c) particulars of the intended arrival of the aircraft, ship or vessel, to include point of arrival, date and time;
 - (d) name of the person completing the report; and
 - (e) contact telephone number for the operator, commander or master of the aircraft, ship or vessel.

2. In the case of ships or vessels carrying more than 12 people and of aircraft, for each passenger –
 - (a) identity including full name, date of birth, nationality, and any other information displayed on the person's travel documents;
 - (b) address and any contact details;
 - (c) any particulars recorded in connection with the reservation and checking in (including travel document information);
 - (d) any particulars recorded in connection with the issue of the ticket (for travel);
 - (e) any particulars recorded in connection with the payment for that ticket;
 - (f) number and names of passengers on the same booking;
 - (g) particulars of the journey and of any other journey covered by the same reservation;
 - (h) particulars of the aircraft, ship or vessel on which the passenger is being carried, such as the name, number or registration details of the flight, ship or vessel;

- (i) particulars of any seat allocated to that passenger;
- (j) particulars of any services or facilities covered by the reservation made for that passenger;
- (k) particulars of any vehicle carried on the aircraft, ship or vessel in relation to which that person is a driver or passenger.

3. In the case of ships carrying 12 people or fewer, for each passenger –

- (a) family and given names;
- (b) nationality;
- (c) date and place of birth;
- (d) port of embarkation; and
- (e) port of disembarkation.

SCHEDULE 2

SHIP AND VESSEL REPORTS

[paragraph 9]

1. The forms required for report are as follows –
 - (a) IMO FAL Form 1 (C94) - general declaration of arrival/departure;
 - (b) IMO FAL Form 2 (C95) - ship's stores declaration;
 - (c) IMO FAL Form 4 (C96) - crew's effects declaration;
 - (d) IMO FAL Form 5 (C97) - crew list;
 - (e) IMO FAL Form 6 (C98) - passenger list (for vessels certified to carry 12 or fewer passengers);
 - (f) Declaration of cargo.

However, at the discretion of the proper officer, forms corresponding to those at (a) to (e) above, and which comply with the requirements of the Convention, may be accepted in place of those listed at (a) to (e).

2. The forms listed at (a) to (e) above shall contain full details of the particulars listed thereon.
3. Where ship's stores are held in more than one location a separate form C.95 shall be completed for each location. The total number of C.95 completed shall be entered in box 18 of form C.94.
4. Each member of the crew shall declare on form C.96 any goods they have in excess of their statutory allowance or which are subject to any prohibition or restriction. Goods declared shall not be landed in the Island unless all taxes and duties are paid. If a crew member is being paid off or is going on leave, goods in excess of their statutory allowance shall be produced to the proper officer.
5. All forms listed at (a) to (e) above must be signed and dated by the ship's master or a person authorised by him.
6. Except where the Declaration of Cargo takes the form authorised in paragraphs 8 to 10 below, it shall be made by the master or a person duly authorised on his behalf in the following form –

"I declare that full details, to the best of my knowledge correct in every respect, of the cargo carried in the _____ (*name of ship*) are contained in this/these document(s) consisting of _____ page(s).

Dated: _____

Signed: _____ (*Master/Master's Agent*)."

7. The document or documents referred to in paragraph 6 above shall consist of the manifest or other commercial or administrative document(s) relating to the goods and shall contain particulars for each consignment, where relevant to that consignment, as follows –
 - (a) the maritime transport document reference, e.g. bill of lading number;
 - (b) the container identification or vehicle registration number;
 - (c) the number, kind, marks and numbers of packages;
 - (d) the description and gross weight/volume of the goods;
 - (e) the port or place where the goods were loaded onto the ship; and
 - (f) the original port or place of shipment for goods on a through maritime transport document.
8. In the absence of a manifest or other commercial or administrative document relating to the goods, the Declaration of Cargo may take the form of the Cargo Declaration form produced by and available from the International Maritime Organisation and shall contain the particulars specified in paragraph 7 above.
9. In the case of a single commodity bulk cargo the particulars specified in paragraph 7 above may be entered on form C.94.
10. In the case of a ship arriving at a wharf at which, under the conditions of its approval by the Treasury, a computerised cargo inventory control system may be used, the Declaration of Cargo may consist of a computerised record (capable of being printed out) containing the particulars specified in paragraph 7 above. In such a case, it shall be noted on form C.94 that "Declaration of Cargo by computer".
11. Declarations of passenger lists for vessels certified to carry more than 12 passengers may be made using the relevant forms produced by and available from the International Maritime Organisation for that purpose.

12. The Treasury or a proper officer may relax any of the requirements set out in this Schedule.
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EXPLANATORY NOTE

(This note is not part of the Directions)

These Directions replace the Treasury Directions: Passenger Information and Ships Report Inwards that have been in place since 9 September 2003⁷. They are made under sections 27(1), 65(2)(b) and 181 of the Customs and Excise Management Act 1986.

The new Directions are directed to those responsible for making reports in connection with vessels and aircraft –

- arriving, or expected to arrive, from a place outside the Island and the United Kingdom; and
- departing, or expected to depart, to an eventual destination outside the European Union.

The main changes are to update reference to relevant European Union legislation, revise the layout of the Directions, make clearer the interaction with other Directions (i.e. Report of Pleasure Craft and Presentation and Declaration of Goods on Board and Clearance Outwards of Pleasure Craft⁸) and amend the passenger information that may be required, in particular to add the requirement for dates of birth and nationality.

Part 1 of the Directions apply in respect of additional passenger information that may be required from an operator, owner, commander or master of a ship or aircraft, and an officer of customs and excise can require the information specified in Schedule 1.

Part 2 of the Directions is unchanged and is concerned with report inwards by ships (which are not subject to the Directions for pleasure craft) when arriving in the Island from a place outside the Member States of the European Union or outside of the fiscal territory (i.e. the EU VAT and excise territory).

⁷ GC 28/03.

⁸ GC 2014/0015.