

THE STATES OF DELIBERATION
of the
ISLAND OF GUERNSEY

PROJET DE LOI

Entitled

**THE CUSTOMS AND EXCISE (GENERAL PROVISIONS) (BAILIWICK OF GUERNSEY)
(AMENDMENT) LAW, 2026**

The States are asked to decide:-

Whether they are of the opinion to approve the draft Projet de Loi entitled "The Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2026", and to authorise the Bailiff to present a most humble petition to His Majesty praying for His Royal Sanction thereto.

EXPLANATORY MEMORANDUM

Under section 7 (appointment of ports, airports, boarding stations, etc.) of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972 ("the Law"), the Committee for Home Affairs ("CfHA") may by order appoint ports and airports within the Bailiwick for the purposes of customs and excise, and may approve places within such "approved ports" for the loading and unloading of goods and the embarkation and disembarkation of passengers. This Projet amends section 7 of the Law to empower the CfHA to grant concessions to permit, for specified periods and subject to specified conditions, restrictions and requirements, the un/loading of goods and the dis/embarkation of passengers at ports and airports other than approved ports. The inserted provisions provide that such concessions must specify the bodies and persons authorised under them, and make associated supplementary provision including empowering the CfHA to make regulations specifying the fee that may be charged on the granting of a concession and making provision in relation to the variation and revocation of granted concessions. Under the amended provisions the CfHA is required to publish all concessions it grants, together with related guidance, on the States' website. The Projet also makes consequential amendments to the enforcement provisions in subsections (6) and (7) of section 7 of the Law.

PROJET DE LOI

ENTITLED

The Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2026

THE STATES, in pursuance of their Resolution of the 2nd May, 2025^a, have approved the following provisions which, subject to the Sanction of His Most Excellent Majesty in Council, shall have force of law in the Bailiwick of Guernsey.

Amendment of the 1972 Law.

1. (1) Section 7 (appointment of ports, airports, boarding stations, etc.) of the Customs and Excise (General Provisions) (Bailiwick of Guernsey) Law, 1972^b is amended as follows.

(2) After subsection (5A), insert –

"(5B) The Committee may from time to time grant concessions in writing permitting the loading and unloading of goods, and the embarkation and disembarkation of passengers, at a port or airport other than a port or airport appointed under subsection (1) or (2) (as the case may be).

^a Article XX of Billet d'État No. IX of 2025.

^b Ordres en Conseil Vol. XXIII, p. 573. This enactment has been amended.

(5C) Concessions shall specify on their face the bodies and persons authorised thereunder, and shall be in such form, have effect for such a period, and specify such conditions, restrictions and requirements as the Committee thinks fit in each case; and for the avoidance of doubt, a concession may provide that the Committee may (without prejudice to subsections (6) and (7)) revoke it if satisfied that a condition, restriction or requirement specified on its face has been breached or not met.

(5D) For the avoidance of doubt, and without prejudice to the generality of subsection (5C), a concession may (amongst other requirements and provisions) –

- (a) require that only the personal effects of passengers may be loaded or unloaded at the specified port or airport,
- (b) require that only passengers brought to the specified port or airport directly from the United Kingdom, the Bailiwick of Jersey, the Isle of Man or the Republic of Ireland may disembark,
- (c) provide that an officer of Customs and Excise may, notwithstanding the other terms of the concession and at that officer's discretion, instruct the master or commander of a vessel or aircraft arriving at the specified port or airport to proceed directly to a port or airport appointed under subsection (1) or (2) (as the case may be).

(5E) A fee in such sum as may be specified in regulations

made by the Committee may be charged on the grant of a concession.

(5F) Regulations under subsection (5E) may make provision in relation to the variation and revocation of concessions, and related matters.

(5G) Concessions shall be published on the States of Guernsey website.

(5H) The Committee shall from time to time publish guidance on the States of Guernsey website in respect of –

- (a) the circumstances in which it shall give consideration to granting a concession,
- (b) conditions, restrictions and requirements that it may impose when granting a concession, and
- (c) any related and supplementary matters it considers relevant.

(5I) For the avoidance of doubt, references to a "concession" and "concessions" in subsections (5C) to (5H), (6A) and (7) are to a concession or concessions granted under subsection (5B)."

(3) For subsection (6), substitute –

"(6) If any goods are landed in the Island other than in accordance with subsection (6A), the goods shall be forfeited for the account of the General Revenue except to the extent that the Policy & Resources Committee directs forfeiture otherwise (for example, for the account of the

States of Alderney), and the master of the ship or commander of the aircraft (as the case may be) from which the goods are landed shall be liable on conviction to a fine not exceeding level 4 on the uniform scale.

(6A) Goods are landed in the Island in accordance with this subsection if they are landed –

- (a) at a port or airport appointed under subsection (1) or (2) (as the case may be), or
- (b) at a port or airport specified in, and in accordance with the terms of, a concession."

(4) In subsection (7), after "the provisions of this section", insert "or with a condition, restriction or requirement specified on the face of a concession,".

Citation.

2. This Law may be cited as the Customs and Excise (General Provisions) (Bailiwick of Guernsey) (Amendment) Law, 2026.