

Form C88 A

This form, part of the Single Administrative Document (SAD), is to be completed when goods are imported into Guernsey from outside the European Community.

The Law requires that entry must be made within three days of arrival of the goods.

European Community countries and Codes

Austria	AT	Belgium	BE	Bulgaria	BG
Cyprus*	CY	Czech Republic	CZ	Denmark	DK
Estonia	EE	France	FR	Finland	FI
Germany	DE	Greece	GR	Hungary	HU
Ireland	IE	Italy	IT	Latvia	LV
Lithuania	LT	Luxembourg	LU	Malta	MT
Netherlands	NL	Poland	PL	Portugal	PT
Romania	RO	Slovakia	SK	Slovenia	SI
Spain	ES	Sweden	SE	United Kingdom	GB

(*Note – Cyprus only the Greek part)

By completing and signing this form a legal declaration is being made that the details shown on the form and any continuation sheets are true and complete and that the requirements of any relevant legislation have been met.

Box 1 Declaration

First subdivision only, enter one of the following -

For goods in Free Circulation in the Community,	enter 'COM'
For EFTA goods,	enter 'EU'
For goods not in Free Circulation in the Community,	enter 'IM'

Box 2 Consignor/Exporter

Enter the name and address of the Consignor/Exporter.

Box 3 Forms

If continuation sheets are not used, leave blank.

Otherwise, enter the serial number of the set and the total number of sets being used on each form (e.g. 1/3, 2/3, 3/3).

Box 5 Items

Enter the total number of items being declared including those on any continuation sheets. The number of items corresponds to the number of 'Description of goods' boxes (Box 31) being completed. (See also Box 32)

Box 6 Total Packages

Enter the total number of packages in the consignment.

Box 8 Consignee

Enter the full name and address of the consignee.

Box 14 Declarant/Representative

Enter the full name and address of the person or company making the declaration. If this is the same as Box 8 just enter 'consignee' or 'importer'.

Box 15 Country of despatch

Enter the country from which the goods were consigned.

Box 15(a) Country of despatch/Code

Enter the Country Code for the country from which the goods were consigned.

Box 16 Country of origin

Enter the country of origin of the goods.

Box 19 Container

Enter one of the following -

For goods not imported in a container,	enter 0
For goods imported in a container,	enter 1

Box 21 Identity and nationality of active means of transport at the border

Enter the ship or aircraft flight number in which the goods arrived and its date of arrival in the first subdivision and its Country Code in the second.

Box 22 Invoice currency and total amount invoiced

Enter the currency and the invoiced price for the goods declared.

Box 23 Rate of exchange

Enter the rate of exchange, which is displayed in the Customs Office and is current on the day the declaration will be legally accepted.

Box 25 Mode of transport at the border

Enter the relevant code from the following list -

Sea transport - whether or not containerised	10
Powered road vehicle on a sea-going vessel	16
Unaccompanied trailer on a sea-going vessel	17
Air transport	40
Post Office Mail	50
Own propulsion	90

Box 27 Place of unloading

Enter the letters 'GSY'.

Box 31 Packages and description of goods

The goods described in this box must all be of the same Commodity Code. Where there is more than one Commodity Code a continuation sheet (C88 A (CONT)) must be used for the 2nd, 3rd, etc. descriptions.

Enter the quantity and kind of packages and a description of goods sufficient to identify the consignment. The description of goods must be precise enough to allow the goods to be classified in the Tariff.

If the goods are containerised show the container number.

Box 32 Item Number

For declarations consisting of a single item, leave blank.

For declarations consisting of more than one item -

Enter the number of the item described in Box 31. For example, on the top sheet the item number will be '1', and on the first continuation sheet the item numbers will be '2', '3' and '4'.

Box 33 Commodity Code

Enter the 10 digit Commodity Code listed in the Tariff, which relates to the goods in box 31.

Box 34 Country Origin Code

Enter in box 34(a) the Country Code for the country of origin of the goods.

Box 35 Gross mass (kg)

Enter the gross weight in kilograms as given in commercial documents for the goods declared in Box 31. The gross weight is the total weight of goods and packaging but excluding transport equipment such as containers.

Box 37 Procedure

Enter one of the following -

Home use entry for goods not in free circulation,	enter 4000 00
Home use entry for goods in free circulation,	enter 4300 00
Goods entered for Excise warehousing which are simultaneously being put in free circulation,	enter 0700 00
Goods entered for temporary importation and to be re-exported in the same state,	enter 5300 01
Goods re-imported on which returned goods relief from customs duty is claimed	enter 6123 04
Shipwork End-Use goods	enter 9400 37
End-Use Goods other than Shipwork	enter 9400 38
Warehousing of Community goods	enter 7300 00

Box 38 Net mass (kg)

Enter the net weight in kilograms for the goods described in the corresponding Box 31.

Box 41 Supplementary units

Where more than one unit of quantity is shown in the Tariff, Column 4, against the Commodity Code for the item, insert the quantity in the terms shown.

Box 42 Item price

Enter the dutiable value of the item.

This is the invoice value of the goods shown in Box 31, plus the freight, or for multi-item declarations the appropriate portion of the total freight.

Box 44 Additional information

If you are making a claim for preferential treatment enter in the top left hand side of the box the appropriate preference. If no preference is claimed enter 'No Preference'.

Then enter the following details as appropriate -

1. Invoice number and date of invoice, (a copy of the invoice is required by Guernsey Customs)
2. Import Licence Number, or 'OGIL' if an individual licence is not required,
3. Type and number of any preference certificate issued,
4. Freight charged. This includes all transportation costs up to the first port/airport in the European Community.

When more than one item is imported in a consignment and the information requested is identical for all items declared, enter the full details in Box 44 on page 1 and enter 'as per item one' in all subsequent Box 44's on the continuation forms.

Box 46 Statistical value

Enter the CIF (cost, insurance, freight) value to the nearest Pound of the goods described in box 31.

Box 48 Deferred payment

For duty deferment account holders only, enter your duty deferment number.

Box 54 Place and date, Signature

Enter 'Guernsey' and the date, and also your signature.

Endorsements by Guernsey Customs

On presentation of the correctly completed entry form along with a copy of the invoice, Guernsey Customs will sign and stamp the C88 Entry form.

Import Duty, if any due, will be calculated and you will be advised of the amount accordingly. When the duty is paid a receipt will be given along with copy 3 of the importers entry. You will also be given a release note so that you can collect your goods or arrange for the Freight Agent to deliver them.