
STATUTORY INSTRUMENTS

2018 No. 1248

The Customs (Import Duty) (EU Exit) Regulations 2018

PART 14

Fees

Requested attendance further to section 159(1) of CEMA 1979

135.—(1) Where a person requests attendance by an HMRC officer or proper officer at premises in order for the officer to examine and take account of goods under section 159(1) of CEMA 1979(1), HMRC may charge that person a fee in relation to the attendance.

(2) But a fee may be charged only if the premises attended—

- (a) are operated for the purposes of a commercial activity; or
- (b) are a dwelling or form part of a dwelling.

(1) Section 159(1) of CEMA 1979 is amended by Schedule 1 to the Isle of Man Act 1979, Schedule 4 to the Finance Act 1984 (c. 43), section 117 of the Finance Act 2008 (c. 9) and paragraph 107 of Schedule 7 to the Act.