



Jersey

## **CUSTOMS AND EXCISE (FEES – IMPORT DUTY) (JERSEY) ORDER 2021**

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## CUSTOMS AND EXCISE (FEES – IMPORT DUTY) (JERSEY) ORDER 2021

*Made* 4th October 2021  
*Coming into force* 11th October 2021

**THE MINISTER FOR HOME AFFAIRS** makes this Order under Article 33D of the [Customs and Excise \(Jersey\) Law 1999](#) –

### 1 Interpretation

In this Order –

“customs declaration” means a declaration required by section 3(1) of the Taxation (Cross-border Trade) Act 2018 of the United Kingdom;

“public holiday” means –

- (a) Christmas Day or Good Friday; or
- (b) a day that is a public holiday under the [Public Holidays and Bank Holidays \(Jersey\) Act 2010](#).

### 2 Fees authorised and functions

- (1) The Agent of the Impôts may charge a fee calculated in accordance with Article 8 in the circumstances set out in Articles 3 to 7.
- (2) The authority of the Agent of the Impôts to charge the fee exists only if or to the extent that, the function or power in relation to which a fee may be charged is exercised –
  - (a) for the purposes of, or otherwise in connection with, import duty; and
  - (b) in relation to –
    - (i) the acceptance of a customs declaration,
    - (ii) the verification of a customs declaration, or
    - (iii) the release or discharge of goods to and from a customs procedure.

### **3 Attendance requested at a vehicle or premises on a Sunday or a public holiday**

The Agent of the Impôts may charge a person a fee where the person requests that an officer attends a vehicle or premises on a Sunday or a public holiday to –

- (a) make a report in respect of an aircraft or a ship under Article 24 of the Law; or
- (b) enable goods to be exported from Jersey in accordance with the any applicable export provisions.

### **4 Attendance requested in order to examine and take account of goods**

- (1) The Agent of the Impôts may charge a person a fee where a person requests that an officer attends premises so that the officer can examine and take account of goods under Article 49 of the Law.
- (2) But the Agent of the Impôts may charge a fee only if the premises attended are –
  - (a) operated for the purposes of a commercial activity; or
  - (b) a dwelling or form part of a dwelling.

### **5 Goods requiring special care or treatment**

- (1) Paragraph (2) applies where –
  - (a) directions as to the movement or storage of goods are given under Article 17(1) of the Law;
  - (b) the goods are of a combustible or inflammable nature or otherwise of such a hazardous nature as to require special care or treatment; and
  - (c) in consequence, the Agent of the Impôts must undertake special measures which would not otherwise be required –
    - (i) to store or transport the goods,
    - (ii) to examine and take account of the goods under Article 49 of the Law, or
    - (iii) to take samples of the goods under Article 50 of the Law.
- (2) The Agent of the Impôts may charge the owner of the goods or the person in possession or control of the goods (other than an officer) a fee in relation to the special measures.

### **6 Examination and taking samples of goods**

- (1) Paragraph (2) applies where a person makes a customs declaration and a requirement exists –
  - (a) to examine and take account of the goods under Article 49 of the Law;
  - (b) to take samples of the goods under Article 50 of the Law; or

- (c) to examine or take samples of the goods in order that an officer of HMRC may provide a ruling further to Article 10 of the [Customs and Excise \(Customs Tariff and Import Duty\) \(Jersey\) Order 2019](#).
- (2) The Agent of the Impôts may charge the person making the declaration a fee in relation to the examination, taking account or taking of samples, as the case may be.

## **7 Destruction of goods**

- (1) Paragraph (2) applies where goods seized by an officer or police officer are destroyed under Schedule 3 of the Law.
- (2) The Agent of the Impôts may charge the person who was in possession or control of the goods before they were seized, other than an officer or police officer, or the owner of the goods a fee in relation to the destruction of the goods.

## **8 Amount of fees**

- (1) Where a fee is authorised to be charged by the Agent of the Impôts, the amount authorised may include –
  - (a) either or both of the following –
    - (i) the fixed amount set out in the Schedule representing the costs usually incurred in a case mentioned in Articles 3 to 7, and
    - (ii) an amount calculated by reference to the hourly rate set out in the Schedule for the officer or officers who carried out the examination, taking of account, taking of samples or destruction of goods, as the case may be; and
  - (b) an amount in reimbursement of charges incurred by the Agent of the Impôts, including charges for –
    - (i) the preparation of reports,
    - (ii) the transport or postage of goods or samples of goods, and
    - (iii) the examination, taking account, taking of samples or destruction of goods on behalf of the Agent of the Impôts by a person other than an officer.
- (2) Where a fee is authorised to be charged under Article 3 or 4, the Agent of the Impôts may charge so much as a fee as is reasonable in the circumstances, having regard to the costs incurred or to be incurred which cannot be avoided where –
  - (a) the Agent of the Impôts makes arrangements to attend; and
  - (b) the request is withdrawn before the attendance occurs.

## **9 Discretion to reduce or waive fees**

- (1) If it is fair and reasonable to do so having regard to the circumstances in a particular matter, the Agent of the Impôts may decide that a fee which would otherwise be charged be reduced or waived.

- (2) In particular, where a fee is authorised to be charged under Article 3 or 4 the Agent of the Impôts may decide that the fee be waived if the attendance requested would usually have been carried out without the request.

## **10 Payment of fees**

- (1) The Agent of the Impôts must notify a fee to the person liable to pay it.
- (2) The fee is payable within 30 days of the date on which it is notified and must be paid in the form and manner, if any, specified in the notice.
- (3) Where a fee is authorised to be charged under Article 3 or 4, the Agent of the Impôts may require a fee, or part of it, to be paid before making the attendance requested.

## **11 Citation and commencement**

This Order may be cited as the Customs and Excise (Fees – Import Duty) (Jersey) Order 2021 and comes into force 7 days after it is made.

**DEPUTY G.C.U. GUIDA OF ST. LAWRENCE**

*Minister for Home Affairs*

**SCHEDULE**

(Article 8)

**FIXED AMOUNT AND RATES****1 Fixed amount**

The fixed amount is £60.00.

**2 Hourly rates**

<b>Rates per hour</b>		
	<b>Monday to Saturday</b>	<b>Sundays and public holidays</b>
Senior officer	£32.00	£48.00
Officer	£20.00	£30.00
Assistant officer	£15.00	£22.50