

Status: Point in time view as at 01/06/1996.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Entry and search of premises and persons. (See end of Document for details)

SCHEDULES

SCHEDULE 11

ADMINISTRATION, COLLECTION AND ENFORCEMENT

Entry and search of premises and persons

- 10 (1) For the purpose of exercising any powers under this Act an authorised person may at any reasonable time enter premises used in connection with the carrying on of a business.
- (2) Where an authorised person has reasonable cause to believe that any premises are used in connection with the supply of goods under taxable supplies or with the acquisition of goods under taxable acquisitions from other member States and that goods to be so supplied or acquired are on those premises [^{F1}, or that any premises are used as a fiscal warehouse], he may at any reasonable time enter and inspect those premises and inspect any goods found on them.
- (3) If a justice of the peace or in Scotland a justice (within the meaning of [^{F2}section 308 of the Criminal Procedure (Scotland) Act 1995]) is satisfied on information on oath that there is reasonable ground for suspecting that a fraud offence which appears to be of a serious nature is being, has been or is about to be committed on any premises or that evidence of the commission of such an offence is to be found there, he may issue a warrant in writing authorising, subject to sub-paragraphs (5) and (6) below, any authorised person to enter those premises, if necessary by force, at any time within one month from the time of the issue of the warrant and search them; and any person who enters the premises under the authority of the warrant may—
- (a) take with him such other persons as appear to him to be necessary;
 - (b) seize and remove any documents or other things whatsoever found on the premises which he has reasonable cause to believe may be required as evidence for the purposes of proceedings in respect of a fraud offence which appears to him to be of a serious nature; and
 - (c) search or cause to be searched any person found on the premises whom he has reasonable cause to believe to be in possession of any such documents or other things;
- but no woman or girl shall be searched except by a woman.
- (4) In sub-paragraph (3) above “a fraud offence” means an offence under any provision of section 72(1) to (8).
- (5) The powers conferred by a warrant under this paragraph shall not be exercisable—
- (a) by more than such number of authorised persons as may be specified in the warrant; nor
 - (b) outside such times of day as may be so specified; nor
 - (c) if the warrant so provides, otherwise than in the presence of a constable in uniform.

Status: Point in time view as at 01/06/1996.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Entry and search of premises and persons. (See end of Document for details)

- (6) An authorised person seeking to exercise the powers conferred by a warrant under this paragraph or, if there is more than one such authorised person, that one of them who is in charge of the search shall provide a copy of the warrant endorsed with his name as follows—
- (a) if the occupier of the premises concerned is present at the time the search is to begin, the copy shall be supplied to the occupier;
 - (b) if at that time the occupier is not present but a person who appears to the authorised person to be in charge of the premises is present, the copy shall be supplied to that person; and
 - (c) if neither paragraph (a) nor paragraph (b) above applies, the copy shall be left in a prominent place on the premises.

Textual Amendments

- F1** Words in [Sch. 11 para. 10\(2\)](#) inserted (1.6.1996 with application to any acquisition of goods from another member State and any supply taking place on or after that day) by [1996 c. 8, ss. 25, 26](#), [Sch. 3 para. 17](#); [S.I. 1996/1249, art. 2](#)
- F2** Words in [Sch. 11 para. 10\(3\)](#) substituted (1.4.1996) by [1995 c. 40, ss. 5, 7\(2\)](#), [Sch. 4 para. 91\(a\)](#)

Modifications etc. (not altering text)

- C1** [Sch. 11 para. 10\(3\)](#): power of seizure extended (*prosp.*) by [2001 c. 16, ss. 50, 52-54, 68, 138\(2\)-\(4\)](#), [Sch. 1 Pt. 1 para. 58](#)

Status:

Point in time view as at 01/06/1996.

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross
Heading: Entry and search of premises and persons.