

Status: Point in time view as at 08/11/2007.

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.

[^{F2}(2A) The power under sub-paragraph (2) above to inspect any goods includes, in particular,—

- (a) power to mark the goods, or anything containing the goods, for the purpose of indicating that they have been inspected, and
- (b) power to record any information (which may be obtained by electronic or any other means) relating to the goods that have been inspected.]

^{F3}(3)

^{F3}(4)

^{F3}(5)

^{F3}(6)

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** Sch. 11 para. 10(2A) inserted (19.7.2006) by **Finance Act 2006 (c. 25), s. 20(2)**
- F3** **Sch. 11 para. 10(3)-(6)** repealed (8.11.2007) by **Finance Act 2007 (c. 11), s. 84(4)(5), Sch. 22 para. 8(b), Sch. 27 Pt. 5(1)**; S.I. 2007/3166, **art. 2(c)**

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