



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART IX

CONTROL OF EXCISE LICENCE TRADES AND REVENUE TRADERS

General provisions as to revenue traders

[^{F1}112A Section 112: supplementary powers

- (1) The power in section 112(1) includes power to inspect any business documents that are on the premises.
- (2) “Business documents” means documents (or copies of documents) that relate to the carrying on of the revenue trader's trade, whether or not ones that a person may be required to produce under section 118B.
- (3) Subsections (4) to (8) of section 118B apply to documents inspected under section 112(1) as they apply to documents produced under section 118B.
- (4) The power in section 112(1) also includes power—
 - (a) to mark items that have been examined or inspected, and anything containing such items, for the purpose of indicating that they have been examined or inspected, and
 - (b) to obtain and record information (whether electronically or otherwise) relating to the premises, items and documents that have been examined or inspected.]

Textual Amendments

- F1** S. 112A inserted (1.4.2011) by [Finance \(No. 3\) Act 2010 \(c. 33\), s. 29\(2\), Sch. 13 para. 11](#); S.I. 2011/777, art. 2

Status: Point in time view as at 01/04/2017. This version of this provision has been superseded.

Changes to legislation: Customs and Excise Management Act 1979, Section 112A is up to date with all changes known to be in force on or before 28 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Modifications etc. (not altering text)

- C1** S. 112A applied (1.4.2017) by [The Raw Tobacco \(Approval Scheme\) Regulations 2016 \(S.I. 2016/1172\)](#), regs. 1(3), 22, **Sch. 2 para. 1**

Status:

Point in time view as at 01/04/2017. This version of this provision has been superseded.

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