



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART IX

#### CONTROL OF EXCISE LICENCE TRADES AND REVENUE TRADERS

##### *General provision as to revenue traders*

#### **115 Power to keep specimen on premises of revenue traders**

- (1) The proper officer may place and leave on the premises of a revenue trader a specimen, that is to say, a document in which may be entered any particulars relating to the trader's trade from time to time recorded by that or any other officer.
- (2) Any such specimen shall be deposited at some place on premises entered by the trader where convenient access may be had thereto at any time by the trader and by any officer, and any officer may at any time remove the specimen and deposit a new one in its place.
- (3) Where any charge of duty made by an officer upon a trader is not recorded in a specimen, the officer shall, if so required in writing by the trader at the time when the officer takes his account for the purpose of charging duty, give to the trader a copy of the charge in writing under his hand.
- (4) If any person other than an officer removes, conceals, withholds, damages or destroys a specimen, or alters, defaces, or obliterates any entry therein, he shall be liable on summary conviction to a penalty of £200.