



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### <sup>F1</sup>[PART IXA

#### PROTECTION OF THE REVENUES DERIVED FROM EXCISE DUTIES]

#### <sup>F1</sup>**118B Duty of revenue traders and others to furnish information and produce documents.**

- (1) Every revenue trader shall—
- (a) furnish to the Commissioners, within such time and in such form as they may reasonably require, such information relating to—
    - (i) any goods or services supplied by or to him in the course or furtherance of a business, or
    - (ii) any goods in the importation or exportation of which he is concerned in the course or furtherance of a business, [<sup>F2</sup>or
    - (iii) any transaction or activity effected or taking place in the course or furtherance of a business,]as they may reasonably specify; and
  - (b) upon demand made by an officer, produce or cause to be produced for inspection by that officer—
    - (i) at the principal place of business of the revenue trader or at such other place as the officer may reasonably require, and
    - (ii) at such time as the officer may reasonably require,any documents relating to the goods or services or to the supply, importation or exportation [<sup>F3</sup>or to the transaction or activity].
- (2) Where, by virtue of subsection (1) above, an officer has power to require the production of any documents from a revenue trader—

*Status: Point in time view as at 01/08/2018.*

**Changes to legislation:** *Customs and Excise Management Act 1979, Section 118B is up to date with all changes known to be in force on or before 15 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)*

- (a) he shall have the like power to require production of the documents concerned from any other person who appears to the officer to be in possession of them; but
  - (b) if that other person claims a lien on any document produced by him, the production shall be without prejudice to the lien.
- (3) For the purposes of this section, the documents relating to the supply of goods or services, or the importation or exportation of goods, in the course or furtherance of any business <sup>F4</sup>, or to any transaction or activity effected or taking place in the course or furtherance of any business, shall be taken to include—
- (a) any profit and loss account and balance sheet, and
  - (b) any records required to be kept by virtue of section 118A above, relating to that business.
- (4) An officer may take copies of, or make extracts from, any document produced under subsection (1) or (2) above.
- (5) If it appears to an officer to be necessary to do so, he may, at a reasonable time and for a reasonable period, remove any document produced under subsection (1) or (2) above and shall, on request, provide a receipt for any document so removed.
- (6) Where a lien is claimed on a document produced under subsection (2) above, the removal of the document under subsection (5) above shall not be regarded as breaking the lien.
- (7) Where a document removed by an officer under subsection (5) above is reasonably required for the proper conduct of a business he shall, as soon as practicable, provide a copy of the document, free of charge, to the person by whom it was produced or caused to be produced.
- (8) Where any documents removed under the powers conferred by this section are lost or damaged, the Commissioners shall be liable to compensate their owner for any expenses reasonably incurred by him in replacing or repairing the documents.

#### Textual Amendments

- F1** Pt. IXA (ss. 118A-118G) inserted (25.7.1991) by [Finance Act 1991 \(c. 31\)](#), s. 12, [Sch. 5](#)
- F2** S. 118B(1)(a)(iii) and word preceding it inserted (19.3.1997) by [1997 c. 16](#), ss. 13(2), 15, [Sch. 2 Pt. I para. 3\(a\)](#)
- F3** Words in s. 118B(1)(b) inserted (19.3.1997) by [1997 c. 16](#), ss. 13(2), 15, [Sch. 2 Pt. I para. 3\(b\)](#)
- F4** Words in s. 118B(3) inserted (19.3.1997) by [1997 c. 16](#), ss. 13(2), 15, [Sch. 2 Pt. I para. 3\(c\)](#)

#### Modifications etc. (not altering text)

- C1** S. 118B modified (3.5.1994) by [1994 c. 9](#), s. 40(2), [Sch. 6](#) paras. 2, 4
- C2** S. 118B applied (with modifications) (1.4.2017) by [The Raw Tobacco \(Approval Scheme\) Regulations 2016 \(S.I. 2016/1172\)](#), regs. 1(3), 22, [Sch. 2 para. 3](#)
- C3** S. 118B modified (1.8.2018) by [The Tobacco Products Manufacturing Machinery \(Licensing Scheme\) Regulations 2018 \(S.I. 2018/75\)](#), regs. 1(3), 17

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