



Customs and Excise Management Act 1979

1979 CHAPTER 2

^{F1}[PART IXA

PROTECTION OF THE REVENUES DERIVED FROM EXCISE DUTIES]

^{F1}118BB Inspection powers: goods-based duties

- (1) This section applies to premises if an officer has reasonable cause to believe that—
 - (a) the premises are used in connection with the supply, importation or exportation of goods of a class or description chargeable with a duty of excise, and
 - (b) any such goods, or documents relating to any such goods, are on the premises.
- (2) The officer may at any reasonable time enter and inspect the premises and inspect—
 - (a) any goods found on the premises, and
 - (b) any documents found on the premises that appear to the officer to relate to the supply, importation or exportation of goods of a class or description chargeable to duty of excise.
- (3) For the purposes of this section—
 - (a) it does not matter if the premises are used partly for a purpose mentioned in subsection (1)(a) and partly for other purposes (including as a dwelling), but
 - (b) the officer may not enter or inspect any part of the premises that is used solely as a dwelling.
- (4) Premises used to hold or store goods in connection with their supply, importation or exportation are taken to be premises used in connection with the supply, importation or exportation of goods, regardless of who owns or occupies the premises.]

Status: Point in time view as at 01/04/2011. This version of this provision has been superseded.

Changes to legislation: Customs and Excise Management Act 1979, Section 118BB is up to date with all changes known to be in force on or before 20 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)

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Textual Amendments

- F1** Ss. 118BA-118BD inserted (1.4.2011) by Finance (No. 3) Act 2010 (c. 33), s. 29(2), **Sch. 13 para. 12**; S.I. 2011/777, art. 2

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