



Customs and Excise Management Act 1979

1979 CHAPTER 2

^{F1}[PART IXA

PROTECTION OF THE REVENUES DERIVED FROM EXCISE DUTIES]

^{F1}118BC Inspection powers: gaming duty

- (1) This section applies to premises if an officer has reasonable cause to believe that section 10 gaming is taking place, has taken place or is about to take place on the premises.
- (2) The officer may at any reasonable time enter and inspect the premises and inspect—
 - (a) accounts, records and other documents in the custody or control of any person who is engaging, or whom the officer reasonably suspects of engaging, in section 10 gaming or in any activity by reason of which the person is or may become liable to gaming duty, and
 - (b) any equipment that is being, or the officer reasonably suspects of having been or of being intended to be, used on the premises for or in connection with section 10 gaming.
- (3) Subsection (1) does not permit an officer to enter or inspect a particular part of premises if—
 - (a) the officer has no reasonable cause to believe that section 10 gaming is taking place, has taken place or is about to take place in that part, and
 - (b) the part is used solely as a dwelling.
- (4) “Section 10 gaming” means gaming to which section 10 of the Finance Act 1997 applies.]

Status: Point in time view as at 01/04/2011. This version of this provision has been superseded.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 118BC 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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