



# 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>118BD Inspection powers: supplementary provision

- (1) If an officer, in the course of exercising a power under section 118BB <sup>F2</sup>, 118BC or 118BCA,] finds reason to believe that the premises are owned or used by a revenue trader (within the meaning of section 112), the officer may also exercise any power that the officer could have exercised under section 112 if the officer had entered the premises under that section.
- (2) Subsections (4) to (8) of section 118B apply to documents inspected under section 118BB <sup>F2</sup>, 118BC or 118BCA,] as they apply to documents produced under section 118B.
- (3) The powers under sections 118BB <sup>F3</sup>, 118BC and 118BCA] include power—
  - (a) to mark items that have been inspected, and anything containing such items, for the purpose of indicating that they have been inspected, and
  - (b) to obtain and record information (whether electronically or otherwise) relating to the premises, items and documents that have been inspected.]

#### 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
- F2** Words in s. 118BD(1)(2) substituted (1.12.2014) by [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 13\(2\)](#) (with [Sch. 29](#))
- F3** Words in s. 118BD(3) substituted (1.12.2014) by [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 13\(3\)](#) (with [Sch. 29](#))

**Status:**

Point in time view as at 01/12/2014. This version of this provision has been superseded.

**Changes to legislation:**

Customs and Excise Management Act 1979, Section 118BD is up to date with all changes known to be in force on or before 31 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.