



Customs and Excise Management Act 1979

1979 CHAPTER 2

^{F1}[PART IXA

PROTECTION OF THE REVENUES DERIVED FROM EXCISE DUTIES]

^{F1}118D Order for access to recorded information, etc.

- (1) Where, on an application by an officer, a justice of the peace or, in Scotland, a justice (within the meaning of [^{F2}section 307 of the Criminal Procedure (Scotland) Act 1995]) is satisfied that there are reasonable grounds for believing—
 - (a) that an offence in connection with a duty of excise is being, has been or is about to be committed, and
 - (b) that any recorded information (including any document of any nature whatsoever) which may be required as evidence for the purpose of any proceedings in respect of such an offence is in the possession of any person, he may make an order under this section.
- (2) An order under this section is an order that the person who appears to the justice to be in possession of the recorded information to which the application relates shall—
 - (a) give an officer access to it, and
 - (b) permit an officer to remove and take away any of it which he reasonably considers necessary,not later than the end of the period of seven days beginning with the date of the order or the end of such longer period as the order may specify.
- (3) The reference in subsection (2)(a) above to giving an officer access to the recorded information to which the application relates includes a reference to permitting the officer to take copies of it or to make extracts from it.
- (4) Where the recorded information consists of information [^{F3}stored in any electronic form] , an order under this section shall have effect as an order to produce the

Status: Point in time view as at 01/04/2003. This version of this provision has been superseded.

Changes to legislation: *Customs and Excise Management Act 1979, Section 118D is up to date with all changes known to be in force on or before 08 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)*

information in a form in which it is visible and legible [^{F4}or from which it can readily be produced in a visible and legible form] and, if the officer wishes to remove it, in a form in which it can be removed.

(5) This section is without prejudice to sections 118B and 118C above.

Textual Amendments

- F1** Pt. IXA (ss. 118A-118G) inserted (25.7.1991) by [Finance Act 1991 \(c. 31\)](#), s. 12, [Sch. 5](#)
- F2** Words in s. 118D(1) substituted (1.4.1996) by [1995 c. 40](#), ss. 5, 7(2), [Sch. 4 para. 18\(4\)](#)
- F3** Words in s. 118D(4) substituted (1.4.2003) by [Criminal Justice and Police Act 2001 \(c. 16\)](#), para. 13(2) (e)s. [138\(2\)](#), [Sch. 2 para. 13\(1\)\(a\)](#); S.I. 2003/708, art. 2(k)
- F4** Words in s. 118D(4) inserted (1.4.2003) by [Criminal Justice and Police Act 2001 \(c. 16\)](#), para. 13(2) (e)s. [138\(2\)](#), [Sch. 2 para. 13\(1\)\(b\)](#); S.I. 2003/708, art. 2(k)

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