Status: Point in time view as at 21/07/2009. This version of this provision has been superseded.
Changes to legislation: There are currently no known outstanding effects for
the Finance (No. 2) Act 1992, Section 4. (See end of Document for details)

Finance (No. 2) Act 1992

1992 CHAPTER 48

PART I

CUSTOMS AND EXCISE, VALUE ADDED TAX AND CAR TAX

CHAPTER I

CUSTOMS AND EXCISE

Abolition of fiscal frontiers etc.

4   Enforcement powers.

(1) Except in a case falling within subsection [**F1**(1A) or] (2) below, the powers to which this section applies shall not be exercisable in relation to any person or thing entering or leaving the United Kingdom so as to prevent, restrict or delay the movement of that person or thing between different member States.

[**F2**(1A) The first case in which a power to which this section applies may be exercised as mentioned in subsection (1) above is where it is necessary to exercise the power in order to ascertain whether the movement in question is or is not in fact between different member States.]

(2) [**F3**The second case in which a power to which this section applies may be exercised as mentioned in subsection (1) above is where] it is necessary to exercise the power for purposes connected with—

(a)   securing the collection of any Community customs duty or giving effect to any Community legislation relating to any such duty;

(b)   the enforcement of any prohibition or restriction for the time being in force by virtue of any Community legislation with respect to the movement of goods into or out of the member States; or

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(c) the enforcement of any prohibition or restriction for the time being in force by virtue of any enactment with respect to the importation or exportation of goods into or out of the United Kingdom.

(3) Subject to subsection (4) below, this section applies to any power which is conferred on the Commissioners of Customs and Excise or any officer or constable under any of the following provisions of the **M1**Customs and Excise Management Act 1979, that is to say—

(a) section 21 (control of movement of aircraft into and out of the United Kingdom);

(b) section 26 (power to regulate movement by land into and out of Northern Ireland);

(c) section 27 (officers' powers of boarding);

(d) section 28 (officers' powers of access);

(e) section 29 (officers' powers to detain ships);

(f) section 34 (power to prevent flight of aircraft);

(g) section 78 (questions as to baggage of person entering or leaving the United Kingdom);

(h) section 164 (powers of search).

(4) The Treasury may by order made by statutory instrument add any power conferred by any enactment contained in the customs and excise Acts to the powers to which this section applies; and a statutory instrument containing an order under this subsection shall be subject to annulment in pursuance of a resolution of either House of Parliament.

(5) In this section—

"Community customs duty" includes any agricultural levy of the Economic Community; and

"the customs and excise Acts" and "goods" have the same meanings as in the **M2**Customs and Excise Management Act 1979;

and for the purposes of this section a power shall be taken to be exercised otherwise than in relation to a person or thing entering or leaving the United Kingdom in any case where the power is exercisable irrespective of whether the person or thing in question is entering or leaving the United Kingdom.

(6) This section shall come into force on 1st January 1993.

Textual Amendments

F1 Words in s. 4(1) inserted (21.7.2009) by Finance Act 2009 (c. 10), **s. 112(2)**

F2 S. 4(1A) inserted (21.7.2009) by Finance Act 2009 (c. 10), **s. 112(3)**

F3 Words in s. 4(2) substituted (21.7.2009) by Finance Act 2009 (c. 10), **s. 112(4)**

Marginal Citations

M1 1979 c. 2.

M2 1979 c. 2.

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Changes to legislation:
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