



Finance Act 2009

2009 CHAPTER 10

PART 7

ADMINISTRATION

Miscellaneous

112 Customs and excise enforcement: movements between member States

- (1) Section 4 of F(No.2)A 1992 (cases in which customs and excise enforcement powers can be used in relation to movement of persons or things between member States) is amended as follows.
- (2) In subsection (1), after “subsection” insert “(1A) or”.
- (3) After that subsection insert—

“(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.”
- (4) In subsection (2), for the words from the beginning to “or that” substitute “The second case in which a power to which this section applies may be exercised as mentioned in subsection (1) above is where”.