



Finance Act 2008

2008 CHAPTER 9

PART 7

ADMINISTRATION

CHAPTER 1

INFORMATION ETC

Other measures

117 Power to open or unpack containers

- (1) CEMA 1979 is amended as follows.
- (2) In section 1(1) (interpretation), in the definition of “container”, after “and any” insert “baggage,”.
- (3) Section 159 (power to examine and take account of goods) is amended as follows.
- (4) In subsection (1)—
 - (a) after “for that purpose” insert “ open or unpack any container or ”, and
 - (b) insert at the end “ and search it or anything in it. ”
- (5) In subsection (4), insert at the end “ ; but if an officer opens or unpacks any container, or searches it or anything in it, the Commissioners are to bear the expense of doing so. ”

Changes to legislation:

Finance Act 2008, Section 117 is up to date with all changes known to be in force on or before 25 April 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.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)