

## SCHEDULE 2

Regulation 22

### PART 1

#### Application of CEMA 1979 without modification

1. The provisions of CEMA 1979 applied without modification are—
  - (a) section 112 (power of entry upon premises etc, of revenue traders)(1);
  - (b) section 112A (section 112: supplementary powers)(2);
  - (c) section 118 (liability of ostensible owner of principal manager);
  - (d) section 118BB (inspection powers: goods-based duties)(3);
  - (e) section 118BD (inspection powers: supplementary provision)(4);
  - (f) section 118G (offences)(5);
  - (g) section 158 (power to require provision of facilities)(6).

### PART 2

#### Application of CEMA 1979 with modifications

##### Section 27 of CEMA 1979

2.—(1) Section 27 of CEMA 1979 (officers' powers of boarding)(7) is applied with the following modification.

(2) In subsection (1), for “the prevention of smuggling” substitute “ensuring compliance with section 8L of the Tobacco Products Duty Act 1979”.

##### Section 118B of CEMA 1979

3.—(1) Section 118B of CEMA 1979 (duty of revenue traders and others to furnish information and produce documents)(8) is applied with the following modification.

(2) In subsection (3)(b), for “section 118A above” substitute “regulations made under section 8M or 8N of the Tobacco Products Duty Act 1979”.

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- (1) Section 112 was amended by paragraph 6 of Schedule 8 to the Finance Act 1981 (c. 35), paragraph 1(a) of Schedule 2 to the Finance Act 1991 (c. 31) and paragraphs 9 and 10 of Schedule 13 to the Finance (No. 3) Act 2010 (c. 33).
  - (2) Section 112A was added by paragraphs 9 and 11 of Schedule 13 to the Finance (No. 3) Act 2010.
  - (3) Section 118BB was added by paragraphs 9 and 12 of Schedule 13 to the Finance (No. 3) Act 2010.
  - (4) Section 118BD was added by paragraphs 9 and 12 of Schedule 13 to the Finance (No. 3) Act 2010.
  - (5) Section 118G was added by paragraph 1 of Schedule 5 to the Finance Act 1991 (c. 31) and amended by paragraph 12 of Schedule 4 to the Finance Act 1994 (c. 9) and paragraphs 9 and 15 of Schedule 13 to the Finance (No. 3) Act 2010.
  - (6) Section 158 was amended by sections 289F and 289G of the Criminal Procedure (Scotland) Act 1975 (c. 21), sections 38 and 46 of the Criminal Justice Act 1982 (c. 48), section 114(1) of the Police and Criminal Evidence Act 1984 (c. 60) and S.I. 2015/664.
  - (7) Section 27 was amended by 289G of the Criminal Procedure (Scotland) Act 1975, section 46 of the Criminal Justice Act 1982, section 7(1) of the Finance Act 1987 (c. 16), section 10(2) of the Finance (No. 2) Act 1992 (c. 48), S.I. 1991/2725 and S.I. 1993/3014.
  - (8) Section 118B was added by paragraph 1 of Schedule 5 to the Finance Act 1991 and amended by paragraph 3 of Schedule 2 to the Finance Act 1997 (c. 16).

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

#### **Section 118BA of CEMA 1979**

**4.**—(1) Section 118BA of CEMA 1979 (further duty to provide information and documents)(**9**) is applied with the following modification.

(2) In subsection (1)(a), for “protecting, securing, collecting or managing revenues derived from duties of excise” substitute “ensuring compliance with the terms of an approval under section 8L, or an exemption under section 8N, of the Tobacco Products Duty Act 1979”.

#### **Section 163A of CEMA 1979**

**5.**—(1) Section 163A of CEMA 1979 (power to search articles)(**10**) is applied with the following modification.

(2) Subsection (2)(a) is omitted.

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(9) Section 118BA was added by paragraphs 9 and 12 of Schedule 13 to the Finance (No. 3) Act 2010.

(10) Section 163A was added by section 26 of the Finance Act 2000 (c.17).