

SCHEDULE 2

PART 2

Application of CEMA 1979 with modifications

Section 118BA of CEMA 1979

4.—(1) Section 118BA of CEMA 1979 (further duty to provide information and documents)**(1)** 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”.

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