

SCHEDULE 2

PART 2

Application of CEMA 1979 with modifications

Section 27 of CEMA 1979

2.—(1) Section 27 of CEMA 1979 (officers’ powers of boarding)(1) 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)(2) 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”.

Section 118BA of CEMA 1979

4.—(1) Section 118BA of CEMA 1979 (further duty to provide information and documents)(3) 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)(4) is applied with the following modification.

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

(1) 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.

(2) 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).

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

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