



Finance Act 2018

2018 CHAPTER 3

PART 3

MISCELLANEOUS AND FINAL

Customs enforcement powers

46 Power to enter premises and inspect goods

- (1) Section 24 of FA 1994 (power to enter premises and inspect goods) is amended as follows.
- (2) The existing text becomes subsection (1).
- (3) In that subsection—
 - (a) at the beginning insert “ This section applies ”;
 - (b) omit the words after paragraph (b).
- (4) After that subsection insert—
 - “(2) The officer may at any reasonable time enter and inspect the premises.
 - (3) The officer may inspect, examine and take account of any goods found on the premises.
 - (4) The officer may require a relevant person to provide any assistance that is reasonable for the purpose of exercising the power in subsection (3).
 - (5) For example, the officer may require a relevant person to move, open or unpack goods and containers.
 - (6) The officer may, for the purpose of exercising the power in subsection (3)—
 - (a) move, open, or unpack goods and containers;
 - (b) search containers and anything in them;
 - (c) mark goods and containers.

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- (7) The Commissioners are not to bear any costs incurred by a relevant person in complying with a requirement under subsection (4).
- (8) But the Commissioners are to bear the costs of anything done by the officer under subsection (6).
- (9) In this section “relevant person” means—
 - (a) the person to whom this Chapter applies;
 - (b) the occupier of the premises;
 - (c) a person who has (or appears to have) possession or control of the goods;
 - (d) a person who is (or appears to be) acting on behalf of a person within any of paragraphs (a) to (c).
- (10) Section 159(2) of the Customs and Excise Management Act 1979 (examinations of goods to be at a place appointed by the Commissioners) does not apply to an examination under subsection (3).”

47 Power to search vehicles or vessels

In section 163 of CEMA 1979 (power to search vehicles or vessels), after subsection (1) insert—

“(1A) The officer, constable or member may use reasonable force if necessary for the purpose of exercising the power in subsection (1).”

Updating of statutory references

48 CO₂ emissions figures etc

- (1) Schedule 1 to VERA 1994 (annual rates of duty) is amended in accordance with subsections (2) to (5).
- (2) In paragraph 1A(2) (meaning of “light passenger vehicle”), at the end insert “ or, as the case may be, within Category M1 of Annex II to Directive [2007/46/EC](#) (vehicle designed and constructed primarily for the carriage of passengers and comprising no more than 8 seats in addition to the driver's seat) ”.
- (3) In paragraph 1G(1) (meaning of “EU certificate of conformity”), for “issued by a manufacturer under any provision of the law of a Member State implementing Article 6 of Council Directive [70/156/EEC](#), as amended” substitute “ within the meaning of Council Directive [70/156/EEC](#) or Directive [2007/46/EC](#) of the European Parliament and of the Council of 5 September 2007 ”.
- (4) In paragraph 1GA (vehicles to which Part 1AA applies etc)—
 - (a) in sub-paragraph (2), for “has the meaning given by paragraph 1A(2)” substitute “ means a vehicle within Category M1 of Annex II to Directive [2007/46/EC](#) (vehicle designed and constructed primarily for the carriage of passengers and comprising no more than 8 seats in addition to the driver's seat) ”,
 - (b) omit sub-paragraph (3)(a),
 - (c) for sub-paragraph (3)(d) substitute—

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- “(d) paragraph 1G(2) (meaning of “UK approval certificate”).”,
and
- (d) after sub-paragraph (3) insert—
- “(4) References in this Part of this Schedule to an “EU certificate of conformity” are to a certificate of conformity within the meaning of Directive [2007/46/EC](#).
- (5) Sub-paragraphs (3) and (4) of paragraph 1A of this Schedule (meaning of “the applicable CO₂ emissions figure”) apply for the purposes of this Part of this Schedule as they apply for the purposes of Part 1A of this Schedule, but—
- (a) any reference to an EU certificate of conformity in paragraph 1A(3) or (4) is to be construed in accordance with sub-paragraph (4) of this paragraph, and
- (b) for the purpose of determining the applicable CO₂ emissions figure, ignore any WLTP (worldwide harmonised light-duty vehicles test procedures) values specified in an EU certificate of conformity.”
- (5) In paragraph 1H(2) (meaning of “light goods vehicle”), at the end insert “ or, as the case may be, within Category N1 of Annex II to Directive [2007/46/EC](#) (vehicle designed and constructed primarily for the carriage of goods and having a maximum mass not exceeding 3.5 tonnes) ”.
- (6) In Schedule 2 to VERA 1994 (exempt vehicles), in paragraph 25(4)(b), for “Schedule)” substitute “ Schedule as read with paragraph 1GA(5) of that Schedule) ”.
- (7) The amendments made by subsections (2) to (6) have effect in relation to licences taken out on or after 29 November 2017.
- (8) ITEPA 2003 is amended in accordance with subsections (9) to (11).
- (9) In section 136 (car with a CO₂ emissions figure: post-September 1999 registration)—
- (a) after subsection (2) insert—
- “(2A) For the purpose of determining the car's CO₂ emissions figure, ignore any WLTP (worldwide harmonised light-duty vehicles test procedures) values specified in an EC certificate of conformity.”, and
- (b) in subsection (3), for “This” substitute “ Subsection (2) ”.
- (10) In section 137 (car with a CO₂ emissions figure: bi-fuel cars)—
- (a) after subsection (2) insert—
- “(2A) For the purpose of determining the car's CO₂ emissions figure, ignore any WLTP (worldwide harmonised light-duty vehicles test procedures) values specified in an EC certificate of conformity.”, and
- (b) in subsection (3), for “This” substitute “ Subsection (2) ”.
- (11) In section 171(1) (minor definitions: general)—
- (a) in the definition of “EC certificate of conformity”, for “issued by a manufacturer under any provision of the law of a Member State implementing Article 6 of Council Directive [70/156/EEC](#), as amended” substitute “ within the meaning of Council Directive [70/156/EEC](#) or Directive [2007/46/EC](#) of the European Parliament and of the Council of 5 September 2007 ”, and

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- (b) in the definition of “EC type-approval certificate”, for “Council Directive [70/156/EEC](#), as amended” substitute “ Council Directive [70/156/EEC](#) or an EC type-approval certificate within the meaning of Council Directive [2007/46/EC](#) ”.

- (12) The amendments made by subsections (9) to (11) have effect for the tax year 2017-18 and subsequent tax years.

Final

49 Interpretation

In this Act the following abbreviations are references to the following Acts.

CAA 2001	Capital Allowances Act 2001
CEMA 1979	Customs and Excise Management Act 1979
CTA 2009	Corporation Tax Act 2009
CTA 2010	Corporation Tax Act 2010
FA, followed by a year	Finance Act of that year
F(No.2)A, followed by a year	Finance (No.2) Act of that year
F(No.3)A, followed by a year	Finance (No.3) Act of that year
IHTA 1984	Inheritance Tax Act 1984
ITA 2007	Income Tax Act 2007
ITEPA 2003	Income Tax (Earnings and Pensions) Act 2003
ITTOIA 2005	Income Tax (Trading and Other Income) Act 2005
TCGA 1992	Taxation of Chargeable Gains Act 1992
TIOPA 2010	Taxation (International and Other Provisions) Act 2010
TMA 1970	Taxes Management Act 1970
TPDA 1979	Tobacco Products Duty Act 1979
VATA 1994	Value Added Tax Act 1994
VERA 1994	Vehicle Excise and Registration Act 1994

50 Short title

This Act may be cited as the Finance Act 2018.

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