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STATUTORY INSTRUMENTS

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**2018 No. 75**

The Tobacco Products Manufacturing Machinery  
(Licensing Scheme) Regulations 2018

PART 6

ENFORCEMENT

**Application of the revenue trader provisions of the Customs and Excise Management Act 1979**

17.—(1) Section 118B of the Customs and Excise Management Act 1979 (duty of revenue traders and others to furnish information and produce documents)<sup>(1)</sup> has effect in relation to licensees as it has effect in relation to revenue traders as modified by paragraph (2).

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

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(1) Section 118B was inserted by Schedule 5 to the Finance Act 1991 and amended by paragraph 3 of Schedule 2 to the Finance Act 1997 (c. 16).