



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### [<sup>F1</sup>PART IXA

#### PROTECTION OF THE REVENUES DERIVED FROM EXCISE DUTIES]

#### <sup>F1</sup>118C Entry and search of premises and persons.

- (1) For the purpose of exercising any powers under the customs and excise Acts an officer may at any reasonable time enter premises used in connection with the carrying on of a business.
- (2) Where an officer has reasonable cause to believe that any premises are used in connection with the supply, importation or exportation of goods of a class or description chargeable with a duty of excise and that any such goods are on those premises, he may at any reasonable time enter and inspect those premises and inspect any goods found on them.
- (3) If a justice of the peace or, in Scotland, a justice (within the meaning of [<sup>F2</sup>section 307 of the Criminal Procedure (Scotland) Act 1995]) is satisfied on information on oath—
  - (a) that there is reasonable ground for suspecting that a fraud offence which appears to be of a serious nature is being, has been or is about to be committed on any premises, or
  - (b) that evidence of the commission of such an offence is to be found there,he may issue a warrant in writing authorising, subject to subsections (6) and (7) below, any officer to enter those premises, if necessary by force, at any time within the period of one month beginning with the date of the issue of the warrant and search them.
- (4) Any officer who enters premises under the authority of a warrant under subsection (3) above may—
  - (a) take with him such other persons as appear to him to be necessary;
  - (b) seize and remove any documents or other things whatsoever found on the premises which he has reasonable cause to believe may be required as

*Status: Point in time view as at 01/04/1996. This version of this provision has been superseded.*

*Changes to legislation: Customs and Excise Management Act 1979, Section 118C is up to date with all changes known to be in force on or before 26 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

evidence for the purposes of proceedings in respect of a fraud offence which appears to him to be of a serious nature; and

- (c) search or cause to be searched any person found on the premises whom he has reasonable cause to believe to be in possession of any such documents or other things;

but no woman or girl shall be searched by virtue of this subsection except by a woman.

- (5) In subsections (3) and (4) above “a fraud offence” means an offence under any provision of section 167(1), 168 or 170 below.

- (6) The powers conferred by a warrant under this section shall not be exercisable—
  - (a) by more than such number of officers as may be specified in the warrant; nor
  - (b) outside such times of day as may be so specified; nor
  - (c) if the warrant so provides, otherwise than in the presence of a constable in uniform.

- (7) An officer seeking to exercise the powers conferred by a warrant under this section or, if there is more than one such officer, that one of them who is in charge of the search shall provide a copy of the warrant endorsed with his name as follows—
  - (a) if the occupier of the premises concerned is present at the time the search is to begin, the copy shall be supplied to the occupier;
  - (b) if at the time the occupier is not present but a person who appears to the officer to be in charge of the premises is present, the copy shall be supplied to that person; and
  - (c) if neither paragraph (a) nor paragraph (b) above applies, the copy shall be left in a prominent place on the premises.

#### **Textual Amendments**

**F1** Pt. IXA (ss. 118A-118G) inserted (25.7.1991) by [Finance Act 1991 \(c. 31\), s. 12, Sch. 5](#)

**F2** Words in [s. 118C\(3\)](#) inserted (1.4.1996) by [1995 c. 40, ss. 5, 7\(2\), Sch. 4 para. 18\(3\)](#)

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