



# Finance Act 1987

## 1987 CHAPTER 16

### PART 1

#### CUSTOMS AND EXCISE AND VALUE ADDED TAX

### CHAPTER I

#### CUSTOMS AND EXCISE

##### *Amendments of the Management Act*

#### **7 Powers of search and access etc. in respect of vehicles. 1979 c. 2.**

(1) In section 27 of the Customs and Excise Management Act 1979 (officers' power of boarding) in subsection (1) for the words from "a vehicle" to "any officer" there shall be substituted "a vehicle is—

- (a) entering, leaving or about to leave the United Kingdom,
- (b) within the prescribed area,
- (c) within the limits of or entering or leaving a port or any land adjacent to a port and occupied wholly or mainly for the purpose of activities carried on at the port,
- (d) at, entering or leaving an aerodrome,
- (e) at, entering or leaving an approved wharf, transit shed, customs warehouse or free zone, or
- (f) at, entering or leaving any such premises as are mentioned in subsection (1) of section 112 below,

any officer".

(2) In section 28 of that Act (officers' powers of access, etc.) in subsection (1) after the words "any vehicle" there shall be inserted " which falls within paragraphs (a) to (f) of subsection (1) of section 27 above or is "

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1987, Section 7.