
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 10. (See end of Document for details)

SCHEDULES

SCHEDULE 13

EXCISE DUTIES: COMPLIANCE CHECKS

Commencement Information

II Sch. 13 amendments in force at 1.4.2011 by [S.I. 2011/777](#), [art. 2](#) (with transitional provisions in [arts. 3-8](#))

PART 3

INFORMATION AND INSPECTION POWERS

- 10 In section 112 (power of entry upon premises etc of revenue traders), after subsection (6) insert—
- “(7) For the purposes of subsection (1)—
- (a) it does not matter if the premises in question are owned or used partly for the purposes of the trade and partly for other purposes (including as a dwelling), but
 - (b) the officer may not enter or inspect any part of the premises that is used solely as a dwelling.
- (8) Premises used to hold or store anything for the purposes of a revenue trader's trade are taken to be used by the revenue trader for the purposes of that trade, regardless of who owns or occupies the premises.”

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 3) Act 2010, Paragraph 10.