



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.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Section 46. (See end of Document for details)

- (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).”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Section 46.