
STATUTORY INSTRUMENTS

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

16. The following provisions of the Customs and Excise Management Act 1979⁽¹⁾ have effect in relation to licensees as they have effect in relation to revenue traders—

- (a) section 112 (power of entry upon premises, etc. of revenue traders)⁽²⁾,
- (b) section 112A (section 112: supplementary powers)⁽³⁾,
- (c) section 118 (liability of ostensible owner or principal manager),
- (d) section 118BD (inspection powers: supplementary provision)⁽⁴⁾, and
- (e) section 158 (power to require provision of facilities)⁽⁵⁾.

17.—(1) Section 118B of the Customs and Excise Management Act 1979 (duty of revenue traders and others to furnish information and produce documents)⁽⁶⁾ 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”.

⁽¹⁾ 1979 c. 2.

⁽²⁾ Section 112 was amended by paragraph 6 of Schedule 8 to the Finance Act 1981 (c. 35), paragraph 1(a) of Schedule 2 to the Finance Act 1991 (c. 31) and paragraphs 9 and 10 of Schedule 13 to the Finance (No. 3) Act 2010 (c. 33).

⁽³⁾ Section 112A was inserted by paragraphs 9 and 11 of Schedule 13 to the Finance (No. 3) Act 2010.

⁽⁴⁾ Section 118BD was inserted by paragraphs 9 and 12 of Schedule 13 to the Finance (No. 3) Act 2010 and amended by paragraphs 10 and 13 of Schedule 28 to the Finance Act 2014 (c. 26).

⁽⁵⁾ Section 158 was amended by sections 289F and 289G of the Criminal Procedure (Scotland) Act 1975 (c. 21), sections 38 and 46 of the Criminal Justice Act 1982 (c. 48), section 114(1) of the Police and Criminal Evidence Act 1984 (c. 60) and S.I. 2015/664.

⁽⁶⁾ 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).