



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### PART IX

#### CONTROL OF EXCISE LICENCE TRADES AND REVENUE TRADERS

##### *General provisions as to revenue traders*

#### **112 Power of entry upon premises, etc. of revenue traders.**

- (1) An officer may, subject to subsection (2) below, at any time enter upon any premises of which entry is made, or is required by or under the revenue trade provisions of the customs and excise Acts to be made, or any other premises owned or used by a revenue trader for the purposes of his trade and may inspect the premises and search for, examine and take account of any machinery [<sup>F1</sup>vehicles], vessels, utensils, goods or materials belonging to or in any way connected with that trade.
- (2) Except in the case of such traders as are mentioned in subsection (3) below, no officer shall exercise the powers conferred on him by subsection (1) above by night unless he is accompanied by a constable.
- (3) Where any such premises as are mentioned in subsection (1) above are those of a distiller, rectifier, compounder, brewer for sale, producer of wine, producer of made-wine [<sup>F2</sup>maker of cider or occupier of an excise warehouse], and an officer, after having demanded admission into the premises and declared his name and business at the entrance thereof, is not immediately admitted, that officer and any person acting in his aid may, subject to subsection (4) below, break open any door or window of the premises or break through any wall thereof for the purpose of obtaining admission.
- (4) No officer or person acting in his aid shall exercise the powers conferred on him by subsection (3) above by night unless he is accompanied by a constable.

*Status: Point in time view as at 06/04/2018. This version of this provision has been superseded.*

*Changes to legislation: Customs and Excise Management Act 1979, Section 112 is up to date with all changes known to be in force on or before 17 May 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)*

- (5) Subsection (1) above applies to vehicles, vessels, aircraft, hovercraft or structures in or from which tobacco products are sold or dealt in or dutiable alcoholic liquors are sold by retail as it applies to premises.
- (6) This section applies to the occupier of a refinery as it applies to a distiller, whether or not the occupier is a revenue trader.
- [<sup>F3</sup>(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.]

#### **Textual Amendments**

- F1** Word inserted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 11, **Sch. 8 Pt. I para. 6**
- F2** Words substituted by [Finance Act 1981 \(c. 35, SIF 40:1\)](#), s. 11, **Sch. 8 Pt. I para. 6**
- F3** S. 112(7)(8) inserted (1.4.2011) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 29(2), **Sch. 13 para. 10**; S.I. 2011/777, art. 2

#### **Modifications etc. (not altering text)**

- C1** S. 112 applied (1.4.2017) by [The Raw Tobacco \(Approval Scheme\) Regulations 2016 \(S.I. 2016/1172\)](#), regs. 1(3), 22, **Sch. 2 para. 1**
- C2** S. 112 applied (with modifications) (6.4.2018) by [The Soft Drinks Industry Levy \(Enforcement\) Regulations 2018 \(S.I. 2018/264\)](#), regs. 1(1), 2, **Sch.** (with regs. 3-5)

**Status:**

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