



Finance Act 1994

1994 CHAPTER 9

PART I

CUSTOMS AND EXCISE

CHAPTER III

CUSTOMS: ENFORCEMENT POWERS

20 Interpretation, etc.

- (1) This Chapter applies to any person carrying on a trade or business which consists of or includes any of the following activities—
 - (a) importing or exporting any goods of a class or description subject to a duty of customs (whether or not in fact chargeable with that duty);
 - (b) producing, manufacturing or applying a process to them;
 - (c) buying, selling or dealing in them;
 - (d) handling or storing them;
 - (e) financing or facilitating any activity mentioned in paragraphs (a) to (d) above.
- (2) In subsection (1) above “duty of customs” includes any agricultural levy of the ^[F1]European Union.
- (3) In this Chapter—
 - (a) “customs goods” means any goods mentioned in paragraph (a) of subsection (1) above; and
 - (b) any reference to the business of a person to whom this Chapter applies is a reference to the trade or business carried on by him as mentioned in that subsection.
- (4) This Chapter shall have effect and be construed as if it were contained in the ^{M1}Customs and Excise Management Act 1979.

Changes to legislation: Finance Act 1994, Section 20 is up to date with all changes known to be in force on or before 27 April 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) View outstanding changes

- (5) In consequence of the provision made by sections 21 to 27 below, any power under—
- (a) section 75A, 75B or 75C of the Customs and Excise Management Act 1979 to require a person importing or exporting goods to keep or preserve records, or
 - (b) section 77A, 77B or 77C of that Act to require a person to furnish information or produce documents relating to imported or exported goods,
- shall cease to be exercisable in relation to a person to the extent that the goods in question are customs goods.

Textual Amendments

- F1** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011](#) (S.I. 2011/1043), arts. 2, 3, 4 (with art. 3(2)(3), 4(2), 6(4)(5))

Modifications etc. (not altering text)

- C1** Pt. 1 applied (with modifications) (31.12.2020) by [The Customs Miscellaneous Non-fiscal Provisions and Amendments etc. \(EU Exit\) Regulations 2020](#) (S.I. 2020/1624), regs. 1(2), 7
- C2** Pt. 1 continued (31.12.2020) by [The Customs \(Transitional\) \(EU Exit\) Regulations 2020](#) (S.I. 2020/1449), regs. 1(2), **3(1)(b)**; S.I. 2020/1643, reg. 2, Sch.
- C3** Pt. 1 applied (with modifications) (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by 2018 c. 22, **Sch. 7 para. 158(5)** (as inserted by [Taxation \(Post-transition Period\) Act 2020](#) (c. 26), s. 11(1)(e), Sch. 1 para. 10(6) (with **Sch. 2 para. 7(7)-(9)**); S.I. 2020/1642, **reg. 9**)

Marginal Citations

- M1** 1979 c. 2.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 16A(2)(g) inserted by [2023 c. 30 Sch. 13 para. 28](#)
- s. 160(2)-(7) modified by 2010 c. 8 s. 464(6) (as inserted) by [2017 c. 32 Sch. 5 para. 1](#)
- Sch. 5 para. 2(1)(pa) inserted by [S.I. 2022/109 reg. 4](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)