

SCHEDULE 2

PART 1

Application of CEMA 1979 without modification

1. The provisions of CEMA 1979 applied without modification are—
 - (a) section 112 (power of entry upon premises etc, of revenue traders)(1);
 - (b) section 112A (section 112: supplementary powers)(2);
 - (c) section 118 (liability of ostensible owner of principal manager);
 - (d) section 118BB (inspection powers: goods-based duties)(3);
 - (e) section 118BD (inspection powers: supplementary provision)(4);
 - (f) section 118G (offences)(5);
 - (g) section 158 (power to require provision of facilities)(6).

(1) 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).

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

(3) Section 118BB was added by paragraphs 9 and 12 of Schedule 13 to the Finance (No. 3) Act 2010.

(4) Section 118BD was added by paragraphs 9 and 12 of Schedule 13 to the Finance (No. 3) Act 2010.

(5) Section 118G was added by paragraph 1 of Schedule 5 to the Finance Act 1991 (c. 31) and amended by paragraph 12 of Schedule 4 to the Finance Act 1994 (c. 9) and paragraphs 9 and 15 of Schedule 13 to the Finance (No. 3) Act 2010.

(6) 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.