

SCHEDULE 2

PART 2

Application of CEMA 1979 with modifications

Section 27 of CEMA 1979

2.—(1) Section 27 of CEMA 1979 (officers’ powers of boarding)(**1**) is applied with the following modification.

(2) In subsection (1), for “the prevention of smuggling” substitute “ensuring compliance with section 8L of the Tobacco Products Duty Act 1979”.

(1) Section 27 was amended by 289G of the Criminal Procedure (Scotland) Act 1975, section 46 of the Criminal Justice Act 1982, section 7(1) of the Finance Act 1987 (c. 16), section 10(2) of the Finance (No. 2) Act 1992 (c. 48), S.I. 1991/2725 and S.I. 1993/3014.