

SCHEDULE 2

PART 2

Application of CEMA 1979 with modifications

Section 163A of CEMA 1979

5.—(1) Section 163A of CEMA 1979 (power to search articles)(**1**) is applied with the following modification.

(2) Subsection (2)(a) is omitted.

(1) Section 163A was added by section 26 of the Finance Act 2000 (c.17).