



## Customs Examination Powers: Amendment to Section 24 of the Finance Act 1994

<b>Customs Information Paper 65 (2016)</b>	
<b>Who should read:</b>	Importers and those carrying on a trade or business where there is reasonable cause to believe their premises contains customs goods.
<b>What is it about:</b>	Exposure of draft legislation to clarify the powers relating to the examination of goods away from ports, airports and other approved places under customs control
<b>When effective:</b>	7 December 2016
<b>Extant until/ Expires</b>	1 February 2017

### 1. Background

It is proposed to introduce legislation in Finance Bill 2017 to extend the powers officers currently have, under Section 24 of the Finance Act 1994, to improve their capability to examine goods away from ports, airports and other approved places, under customs control, inland after clearance. The change will enable an officer to move, open or unpack goods or containers, or require them to be opened or unpacked, and search the containers and anything in them, as well as mark them as necessary where there is reasonable cause to believe they contain customs goods.

There are safeguards in place to ensure officers' application of the power will be proportionate and necessary using the Power of Entry Code of Practice.

### 2. Details of Consultation

The draft legislation is now available and HMRC welcomes comments on the proposed amendments. In line with the Government's Tax Consultation Framework an eight week consultation period has now commenced. The legislation, headed Customs enforcement: power to enter premises and inspect goods (Clause 96) can be found at:

[Draft Clause](#)

[Draft Explanatory Notes](#)

A 'Tax Information and Impact Note' can be found at:

[TIIN](#)

### **3. Contacts.**

For further information or if you wish to submit any views on this draft legislation please email [marilyn.seago@hmrc.gsi.gov.uk](mailto:marilyn.seago@hmrc.gsi.gov.uk), telephone 03000 593391 or write to:

Excise and Customs Law Team  
7<sup>th</sup> Floor SW  
Alexander House  
21 Victoria Avenue  
Southend on Sea  
Essex  
SS99 1AA

Issued on the 7 December 2016 by Customer Strategy and Tax Design, HMRC.

HMRC is changing how information is issued to customers. Sign up to receive digital alerts on [www.gov.uk/topic/business-tax/import-export](http://www.gov.uk/topic/business-tax/import-export)

Your Charter explains what you can expect from us and what we expect from you. For more information go to: [Your Charter](#)