



Power to search vehicles or vessels under Section 163 Customs and Excise Management Act 1979 (CEMA): Power to use force

Customs Information Paper 66 (2016)	
Who should read:	Importers and those whose vehicle is involved in, or suspected of being involved in, the carrying of goods upon which customs or excise duties have not been paid, or those carrying prohibited or restricted items.
What is it about:	Exposure of draft legislation to clarify the powers relating to the use of force to enter vehicles or vessels by customs officers.
When effective:	7 December 2016
Extant until/ Expires	1 February 2017

1. Background

It is proposed to introduce legislation in Finance Bill 2017 to clarify the powers that allow customs officers to use force to gain access to a locked vehicle, when stopping and searching it. The change will amend Section 163 of the Customs and Excise Management Act 1979 (CEMA) and can be applied when officers suspect vehicles or vessels contain goods liable to forfeiture, goods upon which customs or excise duties have not been paid, or prohibited or restricted 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 Power to search vehicles or vessels (Clause 97) can be found at:

[Draft Clause](#)

[Draft Explanatory Notes](#)

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

[TIIN](#) (hyperlink needed)

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, telephone 03000 593391 or write to:

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