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**Finance Act, 2008**

**Section 117 - Power to open or unpack containers**

1) CEMA 1979 is amended as follows. (2) In section 1(1) (interpretation), in the definition of "container", after "and any" insert "baggage,". (3) Section 159 (power to examine and take account of goods) is amended as follows. (4) In subsection (1)- (a) after "for that purpose" insert "open or unpack any container or", and (b) insert at the end "and search it or anything in it." (5) In subsection (4), insert at the end "; but if an officer opens or unpacks any container, or searches it or anything in it, the Commissioners are to bear the expense of doing so." CHAPTER 2: TIME LIMITS FOR CLAIMS AND ASSESSMENT ETC.:

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