



# Finance Act 2000

## 2000 CHAPTER 17

### PART I

#### EXCISE DUTIES

##### *Enforcement of duties*

#### 27 Security for customs and excise duties.

(1) Section 157 of the <sup>M1</sup>Customs and Excise Management Act 1979 (bonds and security) is amended as follows.

(2) In subsection (1) (power to require security), for “by bond” substitute “ (or further security) by bond, guarantee ”.

<sup>F1</sup>(3) .....

(4) In subsection (2) (bonds for the purposes of assigned matters), after “Any bond” insert “ , guarantee or other security ”.

<sup>F2</sup>(5) .....

<sup>F3</sup>(6) .....

#### Textual Amendments

- F1** S. 27(3) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), [Sch. 9 para. 3\(4\)](#) (with savings and transitional provisions in [2020 c. 26](#), [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 4(c)
- F2** S. 27(5) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), [Sch. 9 para. 3\(4\)](#) (with savings and transitional provisions in [2020 c. 26](#), [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 4(c)
- F3** S. 27(6) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018](#) (c. 22), s. 57(3), [Sch. 9 para. 3\(4\)](#) (with savings and transitional provisions in [2020 c. 26](#), [Sch. 2 para. 7\(7\)-\(9\)](#)); S.I. 2020/1642, reg. 4(c)

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**Changes to legislation:** There are currently no known outstanding effects  
for the Finance Act 2000, Section 27. (See end of Document for details)

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#### Marginal Citations

**M1** [1979 c. 2.](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2000, Section 27.