



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 ^{M1}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 ”.

^{F1}(3)

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

^{F2}(5)

^{F3}(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)

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

Marginal Citations

M1 1979 c. 2.

Changes to legislation:

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