



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART XII **U.K.**

GENERAL AND MISCELLANEOUS

General powers, etc.

166 **Agents.** **U.K.**

- (1) If any person requests an officer or a person appointed by the Commissioners to transact any business relating to an assigned matter with him on behalf of another person, the officer or person so appointed may refuse to transact that business with him unless written authority from that other person is produced in such form as the Commissioners may direct.
- (2) Subject to subsection (1) above, anything required by the Customs and Excise Acts 1979 to be done by the importer or exporter of any goods may, except where the Commissioners otherwise require, be done on his behalf by an agent.

Status:

Point in time view as at 06/04/2009. This version of this provision has been superseded.

Changes to legislation:

Customs and Excise Management Act 1979, Section 166 is up to date with all changes known to be in force on or before 14 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.