



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART XII

GENERAL AND MISCELLANEOUS

General powers, etc.

157 Bonds and security

- (1) Without prejudice to any express requirement as to security contained in the customs and excise Acts, the Commissioners may, if they see fit, require any person to give security by bond or otherwise for the observance of any condition in connection with customs or excise.
- (2) Any bond taken for the purposes of any assigned matter—
 - (a) shall be taken on behalf of Her Majesty ; and
 - (b) shall be valid notwithstanding that it is entered into by a person under full age ; and
 - (c) may be cancelled at any time by or by order of the Commissioners.