



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART III

CUSTOMS AND EXCISE CONTROL AREAS

24 Control of movement of goods by pipe-line.

- (1) Goods shall not be imported or exported by means of a pipe-line that is not for the time being approved by the Commissioners for the purposes of this section.
- (2) Uncleared goods, that is to say—
 - (a) imported goods, whether or not chargeable with duty, which [^{F1}are subject to the control of any officer of Revenue and Customs as a result of Part 1 of the Taxation (Cross-border Trade) Act 2018], and in particular goods which are, or are to be, moved under section 30 below; or
 - (b) dutiable goods moved from warehouse without payment of duty,shall not be moved by means of a pipe-line that is not for the time being approved by the Commissioners for the purposes of this section.
- (3) The Commissioners may give their approval under this section for such period and subject to such conditions as they think fit, and may at any time for reasonable cause—
 - (a) vary the terms of their approval; and
 - (b) (if they have given to the owner of the pipe-line not less than 3 months' written notice of their intention so to do) revoke their approval.
- (4) Section 49 of the ^{M1}Pipe-lines Act 1962 (procedure for service of documents under that Act) shall apply to a notice required by subsection (3)(b) above to be served on the owner of a pipe-line as it applies to a document required by that Act to be so served.
- (5) A person who—
 - (a) contravenes subsection (1) or (2) above, or contravenes or fails to comply with a condition imposed by the Commissioners under subsection (3) above; or

Changes to legislation: Customs and Excise Management Act 1979, Section 24 is up to date with all changes known to be in force on or before 30 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. (See end of Document for details) View outstanding changes

- (b) except with the authority of the proper officer or for just and sufficient cause, obtains access to goods which are in, or in course of conveyance by, a pipeline approved under this section,
- shall be guilty of an offence under this section and may be detained; and any goods in respect of which the offence was committed shall be liable to forfeiture.
- (6) A person guilty of an offence under this section shall be liable—
- (a) on summary conviction, to a penalty of [^{F2}the prescribed sum][^{F2}£20,000], or to imprisonment for a term not exceeding 6 months, or to both; or
- (b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding 2 years, or to both.
- (7) In the application of subsection (4) above to Northern Ireland, the reference to the ^{M2}Pipe-lines Act 1962 shall have effect as if that Act extended to Northern Ireland.

Textual Amendments

- F1** Words in s. 24(2)(a) substituted (13.9.2018 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(1)(a), [Sch. 7 para. 15](#) (with savings and transitional provisions in [S.I. 2020/1449](#), reg. 3 and [2020 c. 26](#), [Sch. 2 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 4(a)
- F2** S. 24(6)(a): sum substituted for words (E.W.) (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), [Sch. 2 para. 1\(2\)](#) (with reg. 5(1))

Modifications etc. (not altering text)

- C1** S. 24(2)(b) modified by [S.I. 1983/947](#), [regs. 12, 13](#) (which S.I. is revoked 1.1.1993 by [S.I. 1992/3152](#), [reg. 1\(2\)](#)).
- C2** S. 24(2)(b) amended by [S.I. 1985/1032](#), [reg. 11\(a\)](#) (which S.I. is revoked 1.1.1993 by [S.I. 1992/3152](#), reg. 1(2)).
- S. 24(2)(b) amended (1.1.1993) by [S.I. 1992/3152](#), [reg. 11\(a\)](#).

Marginal Citations

- M1** 1962 c. 58.
- M2** 1962 c. 58.

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 95(1A)(1B) inserted by [2023 c. 30 s. 110\(2\)](#)
- s. 119(7) inserted by [S.I. 2022/109 reg. 2\(3\)\(f\)](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)
- s. 160(2A) inserted by [2023 c. 30 Sch. 13 para. 26\(3\)](#)