



Customs and Excise Management Act 1979

1979 CHAPTER 2

PART XII

GENERAL AND MISCELLANEOUS

General powers, etc.

162 Power to enter land for or in connection with access to pipe-lines

Where any thing conveyed by a pipe-line is chargeable with a duty of customs or excise which has not been paid, an officer may enter any land adjacent to the pipe-line in order to get to the pipe-line for the purpose of exercising in relation to that thing any power conferred by or under the Customs and Excise Acts 1979 or to get from the pipe-line after an exercise of any such power. This section does not extend to Northern Ireland.