
STATUTORY INSTRUMENTS

1990 No. 2167

The Channel Tunnel (Customs and Excise) Order 1990

Citation and commencement

1. This Order may be cited as the Channel Tunnel (Customs and Excise) Order 1990 and shall come into force on 1st December 1990.

Interpretation

2.—(1) In this Order—

“the Act of 1979” means the Customs and Excise Management Act 1979(1);

“the Act of 1987” means the Channel Tunnel Act 1987;

“customs approved area” has the meaning given by article 3(1) below;

“the tunnel” except in the expression “tunnel system” means that part of the tunnel system comprising the tunnels specified in section 1(7)(a) of the Act 1987 or any of those tunnels.

(2) In this Order the following expressions have the meanings assigned to them by section 1 of the Act of 1979: “approved wharf”;

“the boundary”;

“commander”;

“the Commissioners”;

“the customs and excise Acts”;

“customs and excise airport”;

“goods”;

“officer”;

“owner”;

“port”;

“ship”;

“shipped” and cognate expressions.

Channel tunnel customs approved areas

3.—(1) The Commissioners may approve, for such periods and subject to such conditions as they think fit, places within the tunnel system for the customs and excise control of persons, goods or vehicles in relation to the construction, operation or use of the tunnel or any part of it and any place so approved is referred to in this Order as a “customs approved area”.

(2) Without prejudice to the generality of paragraph (1) above, the conditions and restrictions mentioned in that paragraph may include such as relate to—

(a) the security of a customs approved area;

- (b) the access and egress of persons, goods and vehicles to and from it;
- (c) the giving of notice to the Commissioners of the arrival of persons at it through the tunnel from France;
- (d) the provision of accommodation for the use of the Commissioners and the costs of and incidental to such provision;
- (e) the processing of goods in it;
- (f) the keeping of records.

(3) Different conditions and restrictions may be imposed in respect of different parts of a customs approved area.

(4) The Commissioners may at any time for reasonable cause revoke or vary the terms of any approval given under paragraph (1).

(5) An officer may at any time enter a customs approved area and inspect it and any buildings and goods in it.

(6) Goods imported through the tunnel or to be exported through the tunnel shall not be unloaded from the importing vehicle or loaded onto the exporting vehicle except at a customs approved area.

(7) Any person contravening or failing to comply with paragraph (6) above or with any condition or restriction imposed by the Commissioners under paragraph (1) above shall be liable on summary conviction to a penalty not exceeding level 3 on the standard scale.

Modification of the Act of 1979

4. The Act of 1979 shall be modified in accordance with the provisions of the Schedule to this Order.

Time of importation, exportation etc.

5.—(1) The provisions of this article shall have effect for the purposes of the customs and excise Acts.

(2) Paragraph (3) below shall apply to any goods brought through the tunnel before the date certified by order in accordance with section 10(8) of the Act of 1987 as the date on which the English section effectively joins the French section.

(3) The time of importation of any goods to which this paragraph applies shall be deemed to be the time when they enter the English section.

(4) Subject to paragraph (3) above, the time of importation of any goods brought through the tunnel shall be deemed to be the time when they cross the frontier.

(5) Subject to paragraph (6) below, where any goods are exported through the tunnel the time of exportation of any goods so exported shall be deemed to be the time when they are loaded onto the exporting vehicle.

(6) In the case of goods of a class or description with respect to the exportation of which any prohibition or restriction is for the time being in force under or by virtue of any enactment and which are exported by vehicle through the tunnel, the time of exportation shall be deemed to be the time when the exporting vehicle departs from the last customs approved area at which goods were loaded onto it for exportation.

(7) In this article the following expressions have the meanings assigned to them by Section 10(2) of the Act of 1987:

“English section”;

“French section”.

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1st November 1990

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Commissioner of Customs and Excise