

2002 No. 2693

CHANNEL TUNNEL

The Channel Tunnel (Alcoholic Liquor and Tobacco Products) (Amendment) Order 2002

Made - - - - - 28th October 2002

Laid before Parliament 29th October 2002

Coming into force - - 1st December 2002

The Commissioners of Customs and Excise, it appearing to them necessary or expedient to do so, in exercise of the powers conferred upon them by sections 11 and 13 of the Channel Tunnel Act 1987(a) hereby make the following Order:

1. This Order may be cited as the Channel Tunnel (Alcoholic Liquor and Tobacco Products) (Amendment) Order 2002 and comes into force on 1 December 2002.

2. The Channel Tunnel (Alcoholic Liquor and Tobacco Products) Order 2000(b) is amended as follows.

3. Omit article 2.

4. Replace article 3 with—

“3. The following Regulations apply to a control zone, subject to the modifications indicated in Schedule 1—

(a) the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992 Parts I, II, III and VII(c);

(b) the Beer Regulations 1993 Parts I, VI and VII(d);

(c) the Tobacco Products Regulations 2001 Parts I, III and VI(e).”

5. In articles 4(1) and 5, substitute “goods in a control zone” for “shuttle train goods”.

6. In article 5, substitute “goods in the United Kingdom” for “Community excise goods”.

7. Insert after article 5—

“5A. Section 49(3) of the Alcoholic Liquor Duties Act 1979(f) and section 7(2) of the Tobacco Products Duty Act 1979(g) shall apply in corresponding manner to events involving goods in a control zone in the same way that they apply to events involving goods in the United Kingdom.”

8. In article 6, omit paragraphs (a), (b), (d) and the word “and” at the end of paragraph (c).

9. In Schedule 1, replace everything that comes after the heading “Modifications to statutory instruments” as follows—

(a) 1987 c. 53.

(b) S.I. 2000/426.

(c) S.I. 1992/3135, amended by S.I. 1993/1228, 1999/1278, 2001/1712, 2001/3022, 2002/501, 2002/2692.

(d) S.I. 1993/1228, relevant amending instrument is S.I. 2002/2692.

(e) S.I. 2001/1712, amended by S.I. 2002/2692.

(f) 1979 c. 4.

(g) 1979 c. 7.

“1. The Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992 regulation 2(1) applies in a control zone as if in the meaning given for “excise goods” the expression “, the Hydrocarbon Oil Duties Act 1979” was omitted.

2. The Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992 regulation 4(1A), the Beer Regulations 1993 regulation 15(1A) and the Tobacco Products Regulations 2001 regulation 12(1A) apply in a control zone as if, in each case—

(a) the words “another member State” were followed by “(including the French Republic)”, and

(b) the words “United Kingdom” were followed by “or a control zone to which article 5(2)(a) of the Channel Tunnel (Customs and Excise) Order 1990 refers”.”

10. In Schedule 2 paragraph 1, substitute “goods in a control zone” for “shuttle train goods”.

11. In Schedule 2 paragraph 2, substitute “are treated as being imported into the United Kingdom by virtue” for “constitute “shuttle train goods” for the purposes”.

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M J Eland

28 October 2002

Commissioner of Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Order)

The Excise Duties (Personal Reliefs) (Revocation) Order 2002 (S.I. 2002/2691) and the Excise Goods, Beer and Tobacco Products (Amendment) Regulations 2002 (S.I. 2002/2692) create new arrangements for individuals who acquire for their own use excise goods duty-paid in another member State and transport them to the United Kingdom.

This Order comes into force on 1 December 2002. It amends the Channel Tunnel (Alcoholic Liquor and Tobacco Products) Order 2000 (S.I. 2000/426) to enable the new arrangements to apply (as did those they replace) to relevant alcohol and tobacco taken into a shuttle train control zone in France.

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