

## SCHEDULE

### **The Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992, the Beer Regulations 1993 and the Tobacco Products Regulations 2001**

2. After regulation 2(1) of those Regulations, regard there as being—

“(1A) Any reference in these Regulations to “import”, “importation”, “imported” or “importer” includes such reference as is appropriate for their application to, or in the case of, goods or products that are treated as being imported into the United Kingdom by article 5(2)(a) of the Channel Tunnel (Customs and Excise) Order 1990.”.