## 2004 No. 1004

## **CHANNEL TUNNEL**

## The Channel Tunnel (Alcoholic Liquor and Tobacco Products)(Amendment) Order 2004

Made - - - - 1st April 2004
Laid before Parliament 1st April 2004
Coming into force - - 1st May 2004

The Commissioners of Customs and Excise, it appearing to them necessary or expedient to do so, in exercise of the powers conferred on them by sections 11(1), 11(2), 11(3), 13(1), 13(2), 34(1), 34(2) and 34(4) 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 2004 and comes into force on 1st May 2004.
- **2.** The Channel Tunnel (Alcoholic Liquor and Tobacco Products) Order 2003(b) is amended as follows.
  - 3. In article 2—
    - (a) after "The following Regulations" insert "and Order",
    - (b) after paragraph (e) insert
      - "(f) the Excise Duty Points (Etc.)(New Member States) Regulations 2004(c);
      - (g) the Customs and Excise Duties (Travellers' Allowances and Personal Reliefs)(New Member States) Order 2004(d).".
  - **4.** In the Schedule, after paragraph 12 insert—

"The Excise Duty Points (Etc.)(New Member States) Regulations 2004 and the Customs and Excise Duties (Travellers' Allowances and Personal Reliefs)(New Member States) Order 2004

12A. In regulations 3(2) and 6 of the Excise Duty Points (Etc.)(New Member States) Regulations 2004, and article 3 of the Customs and Excise Duties (Travellers' Allowances and Personal Reliefs)(New Member States) Order 2004, regard each reference to the words "United Kingdom" as being followed by "or a control zone to which article 5(2)(a) of the Channel Tunnel (Customs and Excise) Order 1990(e) refers".

<sup>(</sup>a) 1987 c. 53.

**<sup>(</sup>b)** S.I. 2003/2758.

<sup>(</sup>c) S.I 2004/1003.

<sup>(</sup>**d**) S.I. 2004/1003.

<sup>(</sup>e) S.I. 1990/2167; relevant amending instruments are S.I. 1993/1813, 1994/1405.

New King's Beam House 22 Upper Ground London SE1 9PJ 1st April 2004

Michael Eland
Commissioner of Customs and Excise

## **EXPLANATORY NOTE**

(This note is not part of the Order)

The Excise Duty Points (Etc.)(New Member States) Regulations 2004 (S.I. 2004/1003) and the Customs and Excise Duties (Travellers' Allowances and Personal Reliefs)(New Member States) Order 2004 (S.I. 2004/1002) create new arrangements for individuals who acquire, for their own use, certain duty-paid tobacco products in the Czech Republic, Estonia, Hungary, Latvia, Lithuania, Poland, Slovakia or Slovenia and transport them to the United Kingdom.

This Order comes into force on 1st May 2004. It amends the Channel Tunnel (Alcoholic Liquor and Tobacco Products) Order 2003 (S.I. 2003/2758) to enable the new arrangements to apply to relevant tobacco products taken into a shuttle train control zone in France.

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