
STATUTORY INSTRUMENTS

2010 No. 594

**The Channel Tunnel (Alcoholic Liquor
and Tobacco Products) Order 2010**

[^{F1}Liability to excise duty in a control zone

2B.—(1) Where an excise duty point occurs in a control zone, liability to excise duty is to be calculated in the same manner, and is subject to the same reliefs (on the same conditions) as if the excise duty point had occurred in the United Kingdom.

(2) So far as is necessary to give effect to paragraph (1), any reference in an enactment relating to excise duty to the “United Kingdom” is to be regarded as including a reference to a control zone.

(3) For the purposes of this article—

- (a) “excise duty” has the meaning given in section 49 of the Taxation (Cross-border Trade) Act 2018; and
- (b) “excise duty point” has the meaning given in section 1(1) of the Finance (No. 2) Act 1992 .]

Textual Amendments

F1 Arts. 2A, 2B inserted (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(2)** (with reg. 5) (as amended by [S.I. 2020/1494](#), regs. 1, 5(3)); [S.I. 2020/1640](#), reg. 2, Sch.

Changes to legislation:

There are currently no known outstanding effects for the The Channel Tunnel (Alcoholic Liquor and Tobacco Products) Order 2010, Section 2B.