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STATUTORY INSTRUMENTS

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**2010 No. 594**

**CHANNEL TUNNEL**

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

<i>Made</i>	- - - -	<i>3rd March 2010</i>
<i>Laid before Parliament</i>		<i>5th March 2010</i>
<i>Coming into force</i>	- -	<i>1st April 2010</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Order in exercise of the powers conferred by sections 11(1), (2), and (3), 13(1) and (2), and 34(4) of the Channel Tunnel Act 1987 <sup>M1</sup>:

**Marginal Citations**

**M1** 1987 c. 53; section 11 provides that an order may be made by the appropriate Minister for the purposes of a matter stated in the section. Section 13(1) provides that the “appropriate Minister” is the Minister in charge of any Government department concerned with that matter and section 13(2) provides that where the Commissioners of Customs and Excise are concerned with any matter subsection (1) shall apply as if the references to the Minister in charge of any Government department concerned with that matter were or included references to those Commissioners. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5 of the [Commissioners for Revenue and Customs Act 2005 \(c. 11\)](#). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

**Citation and commencement**

1. This Order may be cited as the Channel Tunnel (Alcoholic Liquor and Tobacco Products) Order 2010 and comes into force on 1st April 2010.

**Controls**

2. The Excise Goods (Holding, Movement and Duty Point) Regulations 2010 <sup>M2</sup> apply in a control zone with the modifications indicated in the Schedule.

### Marginal Citations

**M2** [S.I. 2010/593](#)

[<sup>F1</sup>**2A.** The modifications made by paragraphs 1(a) and (ab), 4B and 4C of the Schedule continue to apply to any movement starting in a control zone until the end of that movement.

### 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.

### 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.

### Penalties, assessments and appeals

**3.** Paragraph 4 of Schedule 41 to the Finance Act 2008 <sup>M3</sup> (civil penalty for handling goods subject to unpaid excise duty) applies to goods in a control zone with the modifications indicated in the Schedule.

### Marginal Citations

**M3** [2008 c. 9](#).

**4.** For the purposes of this Order, the following enactments apply to events involving goods in a control zone in the same way that they apply to events involving goods in the United Kingdom—

- (a) Part 1 Chapter II of the Finance Act 1994 <sup>M4</sup> (appeals and penalties);
- (b) section 100J of the Customs and Excise Management Act 1979 <sup>M5</sup>.

**Marginal Citations**

**M4** 1994 c. 9.

**M5** 1979 c. 2; section 100J was inserted by Schedule 4 to the Finance Act 1991 (c. 31) and amended by paragraph 4 of Part I of Schedule 4 to the Finance Act 1994 (c. 9).

**Interpretation**

5. For the purposes of this Order “control zone” bears the same meaning as in article 5(2)(a) of the Channel Tunnel (Customs and Excise) Order 1990 <sup>M6</sup>.

**Marginal Citations**

**M6** S.I. 1990/2167; relevant amending instruments are S.I. 1993/1813, 1994/1405.

**Revocations and savings**

6.—(1) Subject to paragraph (2), the Channel Tunnel (Alcoholic Liquors and Tobacco Products) Order 2003 <sup>M7</sup> and the Channel Tunnel (Alcoholic Liquors and Tobacco Products) (Amendment) Order 2004 <sup>M8</sup> are revoked.

(2) Article 2(e) of, and paragraphs 7, 8, 9, 11 and 12 of the Schedule to, the Channel Tunnel (Alcoholic Liquors and Tobacco Products) Order 2003 shall continue to apply where the Excise Goods (Accompanying Documents) Regulations 2002 continue to apply to movements of goods initiated under cover of the formalities set out in Article 18 of Council Directive 92/12/EEC<sup>M9</sup>.

**Marginal Citations**

**M7** S.I. 2003/2758.

**M8** S.I. 2004/1004.

**M9** OJ L 076, 23.03.92, p 1.

*Dave Hartnett*  
*Bernadette Kenny*  
Two of the Commissioners for Her Majesty's  
Revenue and Customs

SCHEDULE

Regulations 2 and 3

**The Excise Goods (Holding, Movement and Duty Point) Regulations 2010**

1. In regulation 3(1) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010—

(a) after the meaning given for “computerised system”, regard there as being—  
““control zone” means a control zone to which article 5(2)(a) of the Channel Tunnel (Customs and Excise) Order 1990 refers;”;

[<sup>F2</sup>(aa) in paragraph (b) of the definition of “customs suspensive procedure or arrangement”, regard the words “United Kingdom” as being followed by “or a control zone”; and

(ab) after the meaning given for “transporter”, regard there as being—  
““the tunnel” has the meaning provided in article 2(1) of the Channel Tunnel (Customs and Excise) Order 1990 .”]

<sup>F3</sup>(b) .....

<sup>F4</sup>(c) .....

**Textual Amendments**

**F2** Sch. para. 1(aa)(ab) inserted (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(3)(a)** (with reg. 5) (as amended by [S.I. 2020/1494](#), regs. 1, 5(3)); [S.I. 2020/1640](#), reg. 2, Sch.

**F3** Sch. para. 1(b) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(3)(b)** (with reg. 5) (as amended by [S.I. 2020/1494](#), regs. 1, 5(3)); [S.I. 2020/1640](#), reg. 2, Sch.

**F4** Sch. para. 1(c) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(3)(b)** (with reg. 5) (as amended by [S.I. 2020/1494](#), regs. 1, 5(3)); [S.I. 2020/1640](#), reg. 2, Sch.

2. After regulation 3(4) of those Regulations, regard there as being—

“(5) 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.”.

3. In regulation 5 of those Regulations, regard the words “United Kingdom” as being followed by “or a control zone”.

[<sup>F5</sup>4. In regulation 6 of those Regulations—

(a) regard the words “United Kingdom” in each of paragraphs (1), (2)(a) and (2)(b) as being followed by “or a control zone”; and

(b) in paragraph 2(a), regard the words “excise goods” as being followed by “intended to be brought into the United Kingdom through the tunnel”.]

**Textual Amendments**

**F5** Sch. paras. 4-4C substituted for Sch. para. 4 (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(4)** (with reg. 5) (as amended by S.I. 2020/1494, regs. 1, 5(3)); S.I. 2020/1640, reg. 2, Sch.

[<sup>F5</sup>**4A.** In regulation 7(1)(g) of those Regulations, regard the words “United Kingdom” as being followed by “or a control zone”.

**Textual Amendments**

**F5** Sch. paras. 4-4C substituted for Sch. para. 4 (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(4)** (with reg. 5) (as amended by S.I. 2020/1494, regs. 1, 5(3)); S.I. 2020/1640, reg. 2, Sch.

**4B.** In regulation 37(1) of those Regulations, regard the words “wholly within the United Kingdom” as being followed by “or under a movement referred to in regulation 56(1B)”.

**Textual Amendments**

**F5** Sch. paras. 4-4C substituted for Sch. para. 4 (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(4)** (with reg. 5) (as amended by S.I. 2020/1494, regs. 1, 5(3)); S.I. 2020/1640, reg. 2, Sch.

**4C.** In regulation 56 of those Regulations—

- (a) in paragraph (1)(a), regard the words “United Kingdom” as being followed by “or a control zone”; and
- (b) after paragraph (1A), regard there as being inserted—

“(1B) Where the movement starts in a control zone, the condition in paragraph (1) (c) shall be regarded as satisfied where the goods proceed directly from the control zone through the tunnel to the United Kingdom and, once they have entered the United Kingdom, do not at any time leave the United Kingdom during the remaining course of the movement.”.]

**Textual Amendments**

**F5** Sch. paras. 4-4C substituted for Sch. para. 4 (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(4)** (with reg. 5) (as amended by S.I. 2020/1494, regs. 1, 5(3)); S.I. 2020/1640, reg. 2, Sch.

<sup>F6</sup>**5.** .....

**Changes to legislation:** There are currently no known outstanding effects for the The Channel Tunnel (Alcoholic Liquor and Tobacco Products) Order 2010. (See end of Document for details)

**Textual Amendments**

**F6** Sch. paras. 5-10 omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(5)** (with reg. 5) (as amended by S.I. 2020/1494, regs. 1, 5(3)); S.I. 2020/1640, reg. 2, Sch.

**F6**6. ....

**Textual Amendments**

**F6** Sch. paras. 5-10 omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(5)** (with reg. 5) (as amended by S.I. 2020/1494, regs. 1, 5(3)); S.I. 2020/1640, reg. 2, Sch.

**F6**7. ....

**Textual Amendments**

**F6** Sch. paras. 5-10 omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(5)** (with reg. 5) (as amended by S.I. 2020/1494, regs. 1, 5(3)); S.I. 2020/1640, reg. 2, Sch.

**F6**8. ....

**Textual Amendments**

**F6** Sch. paras. 5-10 omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(5)** (with reg. 5) (as amended by S.I. 2020/1494, regs. 1, 5(3)); S.I. 2020/1640, reg. 2, Sch.

**F6**9. ....

**Textual Amendments**

**F6** Sch. paras. 5-10 omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(5)** (with reg. 5) (as amended by S.I. 2020/1494, regs. 1, 5(3)); S.I. 2020/1640, reg. 2, Sch.

**F6**10. ....

**Textual Amendments**

- F6** Sch. paras. 5-10 omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(5)** (with reg. 5) (as amended by S.I. 2020/1494, regs. 1, 5(3)); S.I. 2020/1640, reg. 2, Sch.

**The Finance Act 2008**

- 11.** After paragraph 4(2) of Schedule 41 to the Finance Act 2008, regard there as being—
- “(3) In relation to a case involving goods that are treated as being imported into the United Kingdom by virtue of an order made under sections 11 and 13 of the Channel Tunnel Act 1987, sub-paragraph (1) shall apply and be construed as if—
- (a) the excise duty point for those goods had been passed, and
  - (b) those goods were chargeable with a duty of excise.
- <sup>F7</sup>(4) .....”.

**Textual Amendments**

- F7** Words in Sch. para. 11 omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(6)** (with reg. 5) (as amended by S.I. 2020/1494, regs. 1, 5(3)); S.I. 2020/1640, reg. 2, Sch.

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**EXPLANATORY NOTE**

*(This note is not part of the Order)*

Goods intended to be brought into the United Kingdom through the Channel Tunnel on a shuttle train are treated as being imported when they are taken into the control zone in France within the tunnel system .

This Order comes into force on 1st April 2010 and replaces two earlier Orders .

Article 2 and paragraphs 1 to 8 of the Schedule provide suitable modifications for the application of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (S.I. 2010/593) in a control zone to events involving alcoholic liquor and tobacco products.

Articles 3 and 4, and paragraph 9 of the Schedule, make corresponding provision for the penalty, forfeiture, assessment and appeal provisions relating to those Regulations and to conduct involving the handling of goods subject to unpaid excise duty.

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.

**Changes to legislation:**

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