

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;”;
- (b) regard the meaning of “excise goods” as “goods falling within Article 1(1) of the Directive (except energy products and electricity covered by Directive 2003/96/EC)”;
- (c) regard the meaning of “excise duty” in relation to the United Kingdom as including “other than the Hydrocarbon Oil Duties Act 1979” after the word “goods”.

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”.

4. In regulation 6 of those Regulations, regard—

- (a) in paragraph (1)—
 - (i) the words “United Kingdom” as being followed by “or a control zone”; and
 - (ii) sub-paragraph (d) as omitted;
- (b) paragraphs (2) and (3) as omitted.

5. In regulation 7(1)(h) of those Regulations, regard the words “United Kingdom” as being followed by “or a control zone”.

6. In regulation 13 of those Regulations—

- (a) in paragraph (1), regard the words “United Kingdom” (in both places) as being followed by “or a control zone”;
- (b) in paragraph (3)(b) regard—
 - (i) the words “United Kingdom” as being followed by “or a control zone”;
 - (ii) the words “another Member State” as being followed by “(including the French Republic)”.

7. In regulation 19(6)(c) of those Regulations, regard the words “United Kingdom” as being followed by “or a control zone”.

8. In regulation 67(1) of those Regulations, regard the words “another Member State” as being followed by “(including the French Republic)”.

9. After regulation 82 of those Regulations, regard there as being—

“**82A.** For the purposes of regulations 80(1)(b), (2), (3) and 82(1)(a), “United Kingdom” includes a control zone.”.

10. After regulation 84(3) of those Regulations, regard there as being—

“(4) For the purposes of this regulation, “United Kingdom” includes a control zone.”.

Status: This is the original version (as it was originally made).

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.
 - (4) Sub-paragraph (3) does not apply to goods meeting the description of anything chargeable with duty under the Hydrocarbon Oil Duties Act 1979.”.