
STATUTORY INSTRUMENTS

2019 No. 474

**The Excise Duties (Miscellaneous Amendments)
(EU Exit) (No. 3) Regulations 2019**

PART 3

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

Amendments to the Channel Tunnel (Alcoholic Liquor and Tobacco Products) Order 2010

4.—(1) The Channel Tunnel (Alcoholic Liquor and Tobacco Products) Order 2010(1) is amended as follows.

(2) After article 2, insert—

“**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(2) until the end of that movement.

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(3).”.

(3) In paragraph 1 of the Schedule—

(a) after paragraph (a), insert—

“(aa) in paragraph (b) of the definition of “customs suspensive procedure or arrangement”(4), 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—

(1) *S.I. 2010/594.* That Order provides for the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 (“the 2010 Regulations”) to apply in a control zone with the modifications set out in the Schedule to that Order. The 2010 Regulations are amended in the manner set out in footnote (d) on page 2 of these Regulations.

(2) “Control zone” is defined in article 5 of the Order.

(3) 1992 c. 48.

(4) This definition is substituted by regulation 6(2)(a) of these Regulations.

““the tunnel” has the meaning provided in article 2(1) of the Channel Tunnel (Customs and Excise) Order 1990(5).””

(b) omit paragraphs (b) and (c).

(4) For paragraph 4 of the Schedule, substitute—

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”.

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

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)”.

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)(6), 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.””.

(5) Omit paragraphs 5 to 10 of the Schedule.

(6) In the modification made by paragraph 11 of the Schedule, omit sub-paragraph (4).

Transitional provisions relating to the Channel Tunnel (Alcoholic Liquor and Tobacco Products) Order 2010

5.—(1) The amendments in regulation 4 do not have effect in relation to goods in the course of a movement on exit day.

(2) For the purposes of paragraph (1), the term “in the course of a movement on exit day” has the meaning provided by regulation 44(2) of the Excise Goods (Holding, Movement and Duty Point) (Amendment etc.) (EU Exit) Regulations 2019.

(5) S.I. 1990/2167. There are amending instruments, but none is relevant.

(6) Regulation 56(1A) is inserted by regulation 7 of these Regulations.