

---

STATUTORY INSTRUMENTS

---

**2020 No. 1412**

The Travellers' Allowances and Miscellaneous  
Provisions (EU Exit) Regulations 2020

PART 3

Consequential provisions and miscellaneous amendments

CHAPTER 1

Consequential provisions

**References to a person entering the United Kingdom**

**10.**—(1) Where provision is made by or under any enactment to the effect that, on entering the United Kingdom, a person—

- (a) is not required to pay any value added tax chargeable in respect of specified goods imported into the United Kingdom, or
- (b) is otherwise relieved of the payment of value added tax on specified goods,

the reference to the United Kingdom is to be interpreted as including a control zone.

(2) In this regulation 'control zone' has the same meaning as in article 2(4) of the Channel Tunnel (Customs and Excise) Order 1990<sup>(1)</sup>.

---

(1) [S.I. 1990/2167](#); amended by [S.I. 1993/1813](#), [1994/1405](#) and [2011/1043](#). Further amendments are made by [S.I. 2018/1247](#) but these have not been brought into force.