
STATUTORY INSTRUMENTS

2000 No. 426

**The Channel Tunnel (Alcoholic Liquor
and Tobacco Products) Order 2000**

Penalties, assessments and appeals

5. Part I Chapter II of the Finance Act 1994⁽¹⁾ (appeals and penalties) shall apply, subject to article 4 above, in corresponding manner to events involving shuttle train goods in the same way that it applies to events involving Community excise goods.

⁽¹⁾ 1994 c. 9; amendments made by the Value Added Tax Act 1994 (c. 23), Finance Act 1995 (c. 4), Finance Act 1997 (c. 16), Finance Act 1998 (c. 36) and Finance Act 1999 (c. 16).