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STATUTORY INSTRUMENTS

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**2000 No. 426**

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

**Citation and commencement**

1. This Order may be cited as the Channel Tunnel (Alcoholic Liquor and Tobacco Products) Order 2000 and shall come into force on 17th March 2000.

**Shuttle train goods**

2. Goods are “shuttle train goods” for the purposes of this Order if they—
- (a) are in a control zone in France;
  - (b) are treated as being imported into the United Kingdom by virtue of article 5(2)(a) of the Channel Tunnel (Customs and Excise) Order 1990(1) (goods to be carried in a shuttle train);
  - (c) constitute dutiable alcoholic liquor or tobacco products;
  - (d) are not being moved in duty suspension under regulation 9 of the Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992(2) (“the 1992 Regulations”); and
  - (e) are not stores for use on a shuttle train.

**Controls**

3. Subject to the modifications indicated in Schedule 1 to this Order—
- (a) Parts I, II, III and VII of the 1992 Regulations shall apply to shuttle train goods in the same way that they apply to Community excise goods; and
  - (b) the Excise Goods (Personal Reliefs) Order 1992(3) shall apply to any case involving shuttle train goods.

**Penalties, assessments and appeals**

4.—(1) Section 170A of the Customs and Excise Management Act 1979(4) (civil penalty for handling goods subject to unpaid excise duty) shall, in its application to shuttle train goods, apply subject to the modification indicated in Schedule 2 to this Order.

(2) The provision made by this article is without prejudice to article 4(1) of the Channel Tunnel (International Arrangements) Order 1993(5) (extension of frontier control enactments to France).

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(1) S.I. 1990/2167; relevant amendments made by S.I. 1993/1813 and S.I. 1994/1405.

(2) S.I. 1992/3135; amended by S.I. 1993/1228, S.I. 1999/1278 and S.I. 1999/1565.

(3) S.I. 1992/3155; amended by S.I. 1999/1617.

(4) 1979 c. 2; section 170A was inserted by the Finance (No. 2) Act 1992 (c. 48) and amended by the Finance Act 1994 (c. 9).

(5) S.I. 1993/1813; amended by S.I. 1994/1405 and S.I. 1996/2283.

5. Part I Chapter II of the Finance Act 1994<sup>(6)</sup> (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.

### **Interpretation**

6. In this Order—

- (a) “dutiabale alcoholic liquor” refers to spirits, beer, wine, made-wine or cider as defined by or under section 1 of the Alcoholic Liquor Duties Act 1979<sup>(7)</sup>;
- (b) “tobacco products” refers to cigarettes, cigars, hand-rolling tobacco or other smoking tobacco as described in or under section 1 of the Tobacco Products Duty Act 1979<sup>(8)</sup>;
- (c) “control zone” has the same meaning as in article 5(2)(a) of the Channel Tunnel (Customs and Excise) Order 1990; and
- (d) “Community excise goods” is a reference to that expression in regulation 2(1) of the 1992 Regulations (certain imports from other member States).

New King’s Beam House 22 Upper Ground  
London SE1 9PJ  
23rd February 2000

*Mike Norgrove*  
Commissioner of Customs and Excise

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(6) 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).  
(7) 1979 c. 4.  
(8) 1979 c. 7.