
EXPLANATORY NOTE

(This note is not part of the Order)

Goods intended to be brought into the United Kingdom through the Channel Tunnel on a shuttle train are treated as being imported when they are taken into the control zone in France within the tunnel system⁽¹⁾.

This Order comes into force on 1st April 2010 and replaces two earlier Orders⁽²⁾.

Article 2 and paragraphs 1 to 8 of the Schedule provide suitable modifications for the application of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 ([S.I. 2010/593](#)) in a control zone to events involving alcoholic liquor and tobacco products.

Articles 3 and 4, and paragraph 9 of the Schedule, make corresponding provision for the penalty, forfeiture, assessment and appeal provisions relating to those Regulations and to conduct involving the handling of goods subject to unpaid excise duty.

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.

⁽¹⁾ Article 5(2)(a) of the Channel Tunnel (Customs and Excise) Order 1990 ([S.I. 1990/2167](#)); relevant amending instruments are [S.I. 1993/1813](#), [1994/1405](#).

⁽²⁾ Article 6 revokes [S.I. 2003/2758](#) and [S.I. 2004/1004](#).