

SCHEDULE

Regulations 2 and 3

The Excise Goods (Holding, Movement and Duty Point) Regulations 2010

1. In regulation 3(1) of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010—

(a) after the meaning given for “computerised system”, regard there as being—
““control zone” means a control zone to which article 5(2)(a) of the Channel Tunnel (Customs and Excise) Order 1990 refers;”;

[^{F1}(aa) in paragraph (b) of the definition of “customs suspensive procedure or arrangement”, 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—
““the tunnel” has the meaning provided in article 2(1) of the Channel Tunnel (Customs and Excise) Order 1990 .”]

^{F2}(b)

^{F3}(c)

F1 Sch. para. 1(aa)(ab) inserted (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(3)(a)** (with reg. 5) (as amended by S.I. 2020/1494, regs. 1, 5(3)); S.I. 2020/1640, reg. 2, Sch.

F2 Sch. para. 1(b) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(3)(b)** (with reg. 5) (as amended by S.I. 2020/1494, regs. 1, 5(3)); S.I. 2020/1640, reg. 2, Sch.

F3 Sch. para. 1(c) omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(3)(b)** (with reg. 5) (as amended by S.I. 2020/1494, regs. 1, 5(3)); S.I. 2020/1640, reg. 2, Sch.

2. After regulation 3(4) of those Regulations, regard there as being—

“(5) Any reference in these Regulations to “import”, “importation”, “imported” or “importer” includes such reference as is appropriate for their application to, or in the case of, goods or products that are treated as being imported into the United Kingdom by article 5(2)(a) of the Channel Tunnel (Customs and Excise) Order 1990.”.

3. In regulation 5 of those Regulations, regard the words “United Kingdom” as being followed by “or a control zone”.

[^{F4}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”.]

F4 Sch. paras. 4-4C substituted for Sch. para. 4 (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(4)** (with reg. 5) (as amended by S.I. 2020/1494, regs. 1, 5(3)); S.I. 2020/1640, reg. 2, Sch.

Changes to legislation: There are currently no known outstanding effects for the The Channel Tunnel (Alcoholic Liquor and Tobacco Products) Order 2010, SCHEDULE. (See end of Document for details)

[^{F4}**4A.** In regulation 7(1)(g) of those Regulations, regard the words “United Kingdom” as being followed by “or a control zone”.

F4 Sch. paras. 4-4C substituted for Sch. para. 4 (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(4)** (with reg. 5) (as amended by S.I. 2020/1494, regs. 1, 5(3)); S.I. 2020/1640, reg. 2, Sch.

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)”.

F4 Sch. paras. 4-4C substituted for Sch. para. 4 (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(4)** (with reg. 5) (as amended by S.I. 2020/1494, regs. 1, 5(3)); S.I. 2020/1640, reg. 2, Sch.

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), 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.”.]

F4 Sch. paras. 4-4C substituted for Sch. para. 4 (31.12.2020) by [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(4)** (with reg. 5) (as amended by S.I. 2020/1494, regs. 1, 5(3)); S.I. 2020/1640, reg. 2, Sch.

^{F5}**5.**

F5 Sch. paras. 5-10 omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(5)** (with reg. 5) (as amended by S.I. 2020/1494, regs. 1, 5(3)); S.I. 2020/1640, reg. 2, Sch.

^{F5}**6.**

F5 Sch. paras. 5-10 omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(5)** (with reg. 5) (as amended by S.I. 2020/1494, regs. 1, 5(3)); S.I. 2020/1640, reg. 2, Sch.

^{F5}**7.**

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F5 Sch. paras. 5-10 omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(5)** (with reg. 5) (as amended by [S.I. 2020/1494](#), regs. 1, 5(3)); [S.I. 2020/1640](#), reg. 2, Sch.

F58.

F5 Sch. paras. 5-10 omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(5)** (with reg. 5) (as amended by [S.I. 2020/1494](#), regs. 1, 5(3)); [S.I. 2020/1640](#), reg. 2, Sch.

F59.

F5 Sch. paras. 5-10 omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(5)** (with reg. 5) (as amended by [S.I. 2020/1494](#), regs. 1, 5(3)); [S.I. 2020/1640](#), reg. 2, Sch.

F510.

F5 Sch. paras. 5-10 omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(5)** (with reg. 5) (as amended by [S.I. 2020/1494](#), regs. 1, 5(3)); [S.I. 2020/1640](#), reg. 2, Sch.

The Finance Act 2008

11. After paragraph 4(2) of Schedule 41 to the Finance Act 2008, regard there as being—

“(3) In relation to a case involving goods that are treated as being imported into the United Kingdom by virtue of an order made under sections 11 and 13 of the Channel Tunnel Act 1987, sub-paragraph (1) shall apply and be construed as if—

- (a) the excise duty point for those goods had been passed, and
- (b) those goods were chargeable with a duty of excise.

F6(4)

F6 Words in Sch. para. 11 omitted (31.12.2020) by virtue of [The Excise Duties \(Miscellaneous Amendments\) \(EU Exit\) \(No. 3\) Regulations 2019 \(S.I. 2019/474\)](#), regs. 1, **4(6)** (with reg. 5) (as amended by [S.I. 2020/1494](#), regs. 1, 5(3)); [S.I. 2020/1640](#), reg. 2, Sch.

Changes to legislation:

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