

SCHEDULE

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.

(4) Sub-paragraph (3) does not apply to goods meeting the description of anything chargeable with duty under the Hydrocarbon Oil Duties Act 1979.”.