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STATUTORY INSTRUMENTS

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**2020 No. 1417**

**EXITING THE EUROPEAN UNION  
CHANNEL TUNNEL**

**The Channel Tunnel (Customs and Excise)  
(Amendment) (EU Exit) Order 2020**

*Made - - - - 3rd December 2020*

*Laid before Parliament 4th December 2020*

*Coming into force in accordance with article 1*

The Commissioners for Her Majesty's Revenue and Customs in exercise of the powers conferred by sections 11(1)(c), (d), (g) and (h), 13(1) and (2) and 34(4) of the Channel Tunnel Act 1987<sup>(1)</sup> make the following Order.

**Citation and commencement**

1. This Order may be cited as the Channel Tunnel (Customs and Excise) (Amendment) (EU Exit) Order 2020 and shall come into force on IP completion day.

**Amendment of the Channel Tunnel (Customs and Excise) Order 1990**

2.—(1) The Channel Tunnel (Customs and Excise) Order 1990<sup>(2)</sup> is amended as follows.

(2) In article 5 (time of importation) —

(a) at the beginning of paragraph (2)(a) insert “subject to paragraph (8),”;

(b) after paragraph (7) insert—

“(8) The goods are not to be treated as having been imported where the goods are removed from a control zone before boarding the shuttle train.

(9) The treatment of goods as not imported under paragraph (8) does not affect any penalty, forfeiture or punishment, or any investigation, proceeding or remedy in respect

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(1) 1987 c. 53. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11), section 50(1) of which provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(2) S.I. 1990/2167 as amended by S.I. 1993/1813, S.I. 1994/1405 and S.I. 2020/915. There are other amending instruments, but none is relevant.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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of any such penalty, forfeiture or punishment, incurred in respect of the goods while the goods were in the control zone.”.

3rd December 2020

*Justin Holliday*  
*Penny Ciniewicz*  
Two of the Commissioners of Her Majesty’s  
Revenue and Customs

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

The Order is made by the Commissioners for Her Majesty's Revenue and Customs under the Channel Tunnel Act 1987. This is an EU Exit statutory instrument.

Regulation 1 provides for citation and commencement.

Regulation 2 amends the Channel Tunnel (Customs and Excise) Order 1990 (S.I. 1990/2167) so that goods will not be treated as imported into the United Kingdom where they exit a control zone prior to boarding a shuttle train.

A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.