

## 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 .

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

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.

**Changes to legislation:**

There are currently no known outstanding effects for the The Channel Tunnel (Alcoholic Liquor and Tobacco Products) Order 2010.