

SCHEDULE 5

AMENDMENTS OF ENACTMENTS AND INSTRUMENTS

PART II

INSTRUMENTS

The Channel Tunnel (Customs and Excise) Order 1990

27. The Schedule is amended by inserting after paragraph 17—

“**17A.** For the purposes of section 77(1) (information in relation to goods imported or exported) goods about to be loaded onto a vehicle for exportation through the tunnel shall be treated as goods about to be shipped for exportation, and the reference in subsection (3) to shipment shall be construed accordingly.

17B. For the purposes of section 78(2) (customs and excise control of persons entering or leaving the United Kingdom)—

- (a) a person intending to travel to the United Kingdom through the tunnel who has entered a control zone in France shall be treated as a person entering the United Kingdom,
- (b) a person who has travelled from the United Kingdom through the tunnel and is in such a control zone shall be treated as still being a person leaving the United Kingdom, and
- (c) concealment shall be taken to include concealment in such a control zone.

17C. For the purposes of section 83(1)(3) (penalty for removing seals, etc.)—

- (a) goods which are in a control zone in France shall be treated as being in the United Kingdom, and
- (b) goods in a through train shall be deemed to be in the charge of the person operating the international service on which the train is engaged,

and for the purposes of section 83(3)(b) goods which are in a control zone in France within the tunnel system shall be treated as being in the United Kingdom.”

(1) Section 77 was repealed in part by the Finance Act 1987 (c. 16), sections 10 and 72(7) and Schedule 16, Part III.
(2) Section 78 was amended by the Isle of Man Act 1979, section 13 and Schedule 1, and by the Finance (No.2) Act 1992, section 5; the exercise of powers under section 78 was restricted by the Finance (No. 2) Act 1992, section 4.
(3) Section 83 was amended by the Isle of Man Act 1979, section 13 and Schedule 1.