

## SCHEDULE 1

### MODIFICATIONS TO STATUTORY INSTRUMENTS

#### *The Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992, [S.I. 1992/3135](#)*

1. The Excise Goods (Holding, Movement, Warehousing and REDS) Regulations 1992 (“the 1992 Regulations”) are modified to apply to shuttle train goods in accordance with paragraphs 2 to 5 of this Schedule.

2. Regulation 2(1) is modified as if the following was inserted immediately after the meaning given for “REDS”–

““shuttle train goods” has the meaning given in article 2 of the Channel Tunnel (Alcoholic Liquors and Tobacco Products) Order 2000;”.

3. Regulation 4 is modified as if the following paragraph was inserted immediately after paragraph (9)–

“(10) Paragraph (9) above shall not apply in relation to shuttle train goods.”.

4. The 1992 Regulations are modified as if the following regulation was inserted immediately after regulation 4–

#### **“Excise duty point—shuttle train goods**

**4A.** The excise duty point in relation to shuttle train goods shall be treated as being the time when the goods became shuttle train goods.”.

5. Regulation 5 is modified as if the following paragraph was inserted immediately after paragraph (3)–

“(3A) In the case of shuttle train goods, the following persons shall be treated as jointly and severally liable to pay the duty–

- (a) any person who caused the goods to become shuttle train goods;
- (b) any owner of the goods; and
- (c) any person beneficially interested in the goods.”.