

SCHEDULE 1

Article 3

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.”.

The Excise Goods (Personal Reliefs) Order 1992, S.I. 1992/3155

6. The Excise Goods (Personal Reliefs) Order 1992 (“the 1992 Order”) is modified to apply to any case involving shuttle train goods in accordance with paragraphs 7 to 9 of this Schedule.

7. Article 2(1) is modified as if–

- (a) in the meaning given for “Community traveller” the following expression is added immediately after the third use of “United Kingdom”–

“, or a person who is about to embark or has embarked on a shuttle train in France for a journey to the United Kingdom”;

- (b) the following is inserted immediately after the meaning given for “Community traveller”–

““control zone” has the same meaning as in article 5(2)(a) of the Channel Tunnel (Customs and Excise) Order 1990;” and

- (c) the following is inserted immediately after the meaning given for “excise goods”–

Status: This is the original version (as it was originally made).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

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

8. In article 3 the expression “a control zone or” is inserted immediately after the word “entering”.
9. The 1992 Order shall be modified as if the following article was inserted immediately after article 3—

“Relief from duty of excise—conditions—shuttle train goods

3A.—(1) In relation to shuttle train goods, this article shall have effect for the purpose of determining whether relief has been treated as having been afforded under article 3 above.

(2) No relief shall be treated as having been afforded if the goods are held for a commercial purpose.

(3) Where the shuttle train goods exceed any of the quantities shown in the Schedule to this Order the Commissioners may require the person holding the goods to satisfy them that the goods are not held for a commercial purpose.

(4) In determining whether or not any person holds shuttle train goods for a commercial purpose regard shall be taken of the factors listed in sub-paragraphs (a) to (j) of article 5(2) below.

(5) If the person holding the goods is required so to do but fails to satisfy the Commissioners that he does not hold them for a commercial purpose, it shall be presumed that the goods are held for a commercial purpose.

(6) Where the person holding the goods so fails to satisfy the Commissioners that he does not hold them for a commercial purpose, for the purpose of any proceedings instituted in accordance with paragraph 8 of Schedule 3 to the Customs and Excise Management Act 1979 or any appeal under section 16 of the Finance Act 1994, his failure shall cause the goods to be treated as “goods held for a commercial purpose” and, accordingly, section 154(2) of the Customs and Excise Management Act 1979 shall apply.”.