

## SCHEDULE 2

Article 4

### MODIFICATION TO SECTION 170A OF THE CUSTOMS AND EXCISE MANAGEMENT ACT 1979

1. Section 170A of the Customs and Excise Management Act 1979 shall, in its application to shuttle train goods, apply subject to the modification in paragraph 2 below.

2. That section shall be modified as if the following subsection was inserted immediately after subsection (2)–

“(2A) In relation to a case involving goods that constitute “shuttle train goods” for the purposes of an order made under sections 11 and 13 of the Channel Tunnel Act 1987, subsections (1) and (2) above shall apply and be construed as if–

- (a) the excise duty point for those goods has been passed, and
- (b) those goods are chargeable with a duty of excise.”.