
STATUTORY INSTRUMENTS

2003 No. 2758

**The Channel Tunnel (Alcoholic Liquor
and Tobacco Products) Order 2003**

Penalties, assessments and appeals

4. The following enactments apply, for the purposes of this Order, in corresponding manner to events involving goods in a control zone in the same way that they apply to events involving goods in the United Kingdom—

- (a) Part I Chapter II of the Finance Act 1994⁽¹⁾ (appeals and penalties);
- (b) section 49(3) of the Alcoholic Liquor Duties Act 1979⁽²⁾ (civil penalty and forfeiture for contravention of or failure to comply with beer regulations);
- (c) section 7(2) of the Tobacco Products Duty Act 1979⁽³⁾ (civil penalty and forfeiture for contravention of or failure to comply with regulations for management of duty);
- (d) section 100J of the Customs and Excise Management Act 1979⁽⁴⁾ (civil penalty and forfeiture for contravention of or failure to comply with registered excise dealers and shippers regulations).

(1) 1994 c. 9.

(2) 1979 c. 4.

(3) 1979 c. 7.

(4) 1979 c. 2; section 100 J was inserted by the Finance Act 1991 (c. 31) and substituted by the Finance Act 1994 (c. 9).