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STATUTORY INSTRUMENTS

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**2010 No. 594**

**The Channel Tunnel (Alcoholic Liquor  
and Tobacco Products) Order 2010**

**4.** For the purposes of this Order, the following enactments apply 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 1 Chapter II of the Finance Act 1994 <sup>M1</sup> (appeals and penalties);
- (b) section 100J of the Customs and Excise Management Act 1979 <sup>M2</sup>.

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**Marginal Citations**

**M1** 1994 c. 9.

**M2** 1979 c. 2; section 100J was inserted by Schedule 4 to the Finance Act 1991 (c. 31) and amended by paragraph 4 of Part I of Schedule 4 to the Finance Act 1994 (c. 9).

**Changes to legislation:**

There are currently no known outstanding effects for the The Channel Tunnel (Alcoholic Liquor and Tobacco Products) Order 2010, Section 4.