
STATUTORY INSTRUMENTS

2010 No. 594

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

Citation and commencement

1. This Order may be cited as the Channel Tunnel (Alcoholic Liquor and Tobacco Products) Order 2010 and comes into force on 1st April 2010.

Controls

2. The Excise Goods (Holding, Movement and Duty Point) Regulations 2010(1) apply in a control zone with the modifications indicated in the Schedule.

Penalties, assessments and appeals

3. Paragraph 4 of Schedule 41 to the Finance Act 2008(2) (civil penalty for handling goods subject to unpaid excise duty) applies to goods in a control zone with the modifications indicated in the Schedule.

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(3) (appeals and penalties);
- (b) section 100J of the Customs and Excise Management Act 1979(4).

Interpretation

5. For the purposes of this Order “control zone” bears the same meaning as in article 5(2)(a) of the Channel Tunnel (Customs and Excise) Order 1990(5).

Revocations and savings

6.—(1) Subject to paragraph (2), the Channel Tunnel (Alcoholic Liquors and Tobacco Products) Order 2003(6) and the Channel Tunnel (Alcoholic Liquors and Tobacco Products) (Amendment) Order 2004(7) are revoked.

(2) Article 2(e) of, and paragraphs 7, 8, 9, 11 and 12 of the Schedule to, the Channel Tunnel (Alcoholic Liquors and Tobacco Products) Order 2003 shall continue to apply where the Excise

(1) S.I. 2010/593

(2) 2008 c. 9.

(3) 1994 c. 9.

(4) 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).

(5) S.I. 1990/2167; relevant amending instruments are S.I. 1993/1813, 1994/1405.

(6) S.I. 2003/2758.

(7) S.I. 2004/1004.

Goods (Accompanying Documents) Regulations 2002 continue to apply to movements of goods initiated under cover of the formalities set out in Article 18 of Council Directive [92/12/EEC](#)(8).

3rd March 2010

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Two of the Commissioners for Her Majesty's
Revenue and Customs