STATUTORY INSTRUMENTS

2010 No. 594

CHANNEL TUNNEL

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

Made - - - - 3rd March 2010
Laid before Parliament 5th March 2010
Coming into force - - 1st April 2010

The Commissioners for Her Majesty's Revenue and Customs make the following Order in exercise of the powers conferred by sections 11(1), (2), and (3), 13(1) and (2), and 34(4) of the Channel Tunnel Act 1987(1):

^{(1) 1987} c. 53; section 11 provides that an order may be made by the appropriate Minister for the purposes of a matter stated in the section. Section 13(1) provides that the "appropriate Minister" is the Minister in charge of any Government department concerned with that matter and section 13(2) provides that where the Commissioners of Customs and Excise are concerned with any matter subsection (1) shall apply as if the references to the Minister in charge of any Government department concerned with that matter were or included references to those Commissioners. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5 of the Commissioners of Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.