STATUTORY INSTRUMENTS

1988 No. 710

CUSTOMS AND EXCISE

The Free Zone (Amendment) Regulations 1988

Made - - - -	*12th April 1988*
Laid before Parliament	*19th April 1988*
Coming into force	*10th May 1988*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 100B(1), 100C(4) and 100D(1) of the Customs and Excise Management Act 1979(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Free Zone (Amendment) Regulations 1988 and shall come into force on 10th May 1988.

2. The Free Zone Regulations 1984(b) shall be amended in accordance with the following provisions of these Regulations.

3. In regulation 6 –

(a) in paragraph (1), for the words "the relevant period" there shall be substituted the words "such time as the Commissioners may direct";

(b) paragraph (2) shall be omitted.

4. Regulation 26 shall be omitted.

New King's Beam House
22 Upper Ground
London SE1 9PJ

12th April 1988

Philip Nash
Commissioner of Customs and Excise

(a) 1979 c.2; sections 100B, 100C and 100D were introduced by section 8 of, and Schedule 4 to, the Finance Act 1984 (c.43). (b) S.I. 1984/1177.

EXPLANATORY NOTE

(This note is not part of the Regulations)

The amendment to regulation 6 of the 1984 Regulations will permit the Commissioners to determine by directions the time limit in which goods moved into a free zone shall become "free zone goods" and to extend that period, by directions, in the circumstances of particular cases.

Regulation 26 of the 1984 Regulations is revoked so that, on delivery from a free zone of products manufactured in the free zone, import value added tax will be charged only on the value of any imported goods retained in these products.

45p net

ISBN 0 11 086710 6

Printed in the United Kingdom for Her Majesty's Stationery Office

736 WO657 C19 4/88 452 7102 PS7944001