STATUTORY INSTRUMENTS

2024 No. 1105

CUSTOMS

The Free Zone (Customs Site No. 1 Inverness & Cromarty Firth Green) Designation Order 2024

Made - - - - 5th November 2024

The Treasury, in exercise of the powers conferred by section 100A of the Customs and Excise Management Act 1979(**a**), make the following Order.

Citation and interpretation

1.—(1) This Order may be cited as the Free Zone (Customs Site No. 1 Inverness & Cromarty Firth Green) Designation Order 2024.

(2) In this Order—

(a) a reference to an area "shown edged and hatched in red" on a map is a reference to the hatched area extending up to the red edging, but not including the red edging itself;

(b) "customs obligation" has the same meaning as given in regulation 2(1) of the Customs (Import Duty) (EU Exit) Regulations 2018(**b**);

(c) "HMRC" means His Majesty's Revenue and Customs;

(d) "HMRC officer" means an officer of Revenue and Customs;

(e) "the Special Procedures Regulations" means the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018(**c**);

(f) "unauthorised activity" means an activity specified in regulation 3(2)(b)(v) or 3(2)(c) (authorisation requirement) of the Special Procedures Regulations that is not carried out in accordance with an authorisation or approval under those Regulations.

Period of effect of Order

2. This Order has effect for a period of 10 years beginning with the day after the date on which it is made.

Designation of area as free zone

3. The area shown edged and hatched in red on the map entitled "Global Nigg Energy Park Customs Site Plan" dated 3rd May 2024(**d**) is designated as a free zone.

(**a**) 1979 c. 2. Section 100A was inserted by section 8 of, and Schedule 4 to, the Finance Act 1984 (c. 43).
(**b**) S.I. 2018/1248; relevant amending instruments are S.I. 2020/1449 and 2021/1156.
(**c**) S.I. 2018/1249, amended by S.I. 2021/1156; there are other amending instruments, but none is relevant.
(**d**) The map marked "Global Nigg Energy Park Customs Site Plan" and dated 3rd May 2024 is available electronically at https://www.gov.uk/government/publications/map-of-inverness-and-cromarty-firth-green-freeport-customs-site. A person unable to access the document electronically can arrange access to a hard copy by inspection free of charge at 1 Horse Guards Road, London, SW1A 2HQ.

Appointment of responsible authority

4. The responsible authority for the free zone is Global Energy Nigg Limited, incorporated on 23rd December 2010 with the company number SC390769, whose registered office is 13 Henderson Road, Inverness, Highland, IV1 1SN.

Conditions imposed on responsible authority

5. The responsible authority must—

(a) keep separate accounts in respect of its role as responsible authority for the free zone;

(b) maintain a system for the keeping, preserving or updating of records required to be kept, preserved or updated by the responsible authority in accordance with regulation 44 (record keeping) of the Special Procedures Regulations;

(c) make any records for which the responsible authority is responsible, relating to the free zone and the activities carried on in it, available for inspection, access (including electronic) and copying for removal by an HMRC officer, at an office in the free zone or other agreed place;

(d) provide to any person authorised by the Treasury such information in connection with the free zone and the operation of it (which may include copies of the records referred to in paragraphs (b) and (c)) as that person may reasonably require;

(e) ensure that the area referred to in article 3 is enclosed and that entry and exit is permitted only at the points marked as access points on the map;

(f) provide, free of expense to the Crown, such accommodation and facilities including furniture, fittings and equipment as the Commissioners(**a**) may reasonably require which must be properly maintained, heated, lighted, ventilated and kept clean by the responsible authority;

(g) provide, free of expense to the Crown, such area of land within the free zone as the Commissioners may reasonably require for the examination of goods and vehicles;

(h) provide and maintain, free of expense to the Crown, any appliances and other facilities which the Commissioners may reasonably require to enable an account to be taken of any goods or make any examination or search;

(i) comply with any requirement imposed by an HMRC officer under regulation 18E(9) (control of other activities in free zones by responsible authority) of the Special Procedures Regulations;

(j) take reasonable steps to ensure that no unauthorised activity is carried out in the free zone;

(k) take reasonable steps to ensure that any goods specified in a notice made under regulation 18C(2) (free zone businesses – conditions) of the Special Procedures Regulations are not brought into the free zone;

(l) take reasonable steps to ensure that no goods leave the free zone otherwise than in circumstances where their removal would be in accordance with provision made by or under the Taxation (Cross-border) Trade Act 2018(**b**);

(m) take reasonable steps to ensure that persons carrying out any activities in the free zone comply with any customs obligation related to the free zone;

(n) notify HMRC as soon as reasonably practicable—

(i) of any breach of a customs obligation by any person in relation to any goods that are or have been in the free zone, or have been declared for a free zone procedure under the Special Procedures Regulations, that it becomes aware of;

(**a**) "The Commissioners" are defined in section 1 of the Customs and Excise Management Act 1979.
(**b**) 2018 c. 22.

(ii) if it fails to comply with any condition or restriction to which its appointment as responsible authority is subject;

(iii) if there is a change in circumstances that is relevant to its appointment as a responsible authority;

(o) notify HMRC of any planned construction in the free zone.

Conditions relating to health and safety

6. Without prejudice to the responsibilities of persons occupying premises within the free zone, the responsible authority must take reasonable steps to ensure that the accommodation, facilities and working conditions within the free zone are safe and without risk to the health and safety of any persons in the free zone.

Taiwo Owatemi
Nicholas Dakin

5th November 2024 — Two of the Lords Commissioners of His Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order designates the Customs Site No. 1 Inverness & Cromarty Firth Green as a special area for customs purposes (a "free zone") and appoints Global Energy Nigg Limited as the responsible authority for the free zone designated by this Order pursuant to the Treasury's powers under section 100A of the Customs and Excise Management Act 1979 (c. 2) ("CEMA"). This Order has effect for a period of 10 years beginning with the day after the date on which it is made.

Articles 5 and 6 of the Order set out the conditions which are imposed on the responsible authority. Failure to comply with any of these obligations may result in the designation of the area being revoked under section 100A(3)(e) of CEMA.

A Tax Information and Impact Note covering the Free Zones (Customs, Excise and Value Added Tax) Regulations 2021 (S.I. 2021/1156) was published on the website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins and remains an accurate summary of the impacts that apply to this instrument.

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