



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

### [<sup>F1</sup>PART VIII A

#### FREE ZONES

##### [100A Designation of free zones.

- (1) The Treasury may by order designate any area in the United Kingdom as a special area for customs purposes.
- (2) An area so designated shall be known as a “free zone”.
  - (3) An order under subsection (1) above—
    - (a) shall have effect for such period as shall be specified in the order;
    - (b) may be made so as to take effect, in relation to the area or any part of the area designated by a previous order under this section, on the expiry of the period specified in the previous order;
    - (c) shall appoint one or more persons as the responsible authority or authorities for the free zone;
    - (d) may impose on any responsible authority such conditions or restrictions as may be specified; and
    - (e) may be revoked if the Commissioners are satisfied that there has been a failure to comply with any condition or restriction.
- (4) The Treasury may by order—
  - (a) from time to time vary—
    - (i) the conditions or restrictions imposed by a designation order; or
    - (ii) with the agreement of the responsible authority, the area designated;or
  - (b) appoint one or more persons as the responsible authority or authorities for a free zone either in addition to or in substitution for any person appointed as such by a designation order.

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**Changes to legislation:** Customs and Excise Management Act 1979, Section 100A is up to date with all changes known to be in force on or before 11 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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(5) In this Act “designation order” means an order made under subsection (1) above.

(6) Any order under this section shall be made by statutory instrument.]

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**Subordinate Legislation Made**

**P1** [S. 100A](#) power exercised by [S.I.1991/1737](#)

[S. 100A](#) power exercised by [S.I.1991/1738](#)

[S. 100A](#) power exercised by [S.I.1991/1739](#)

[S. 100A](#) power exercised by [S.I.1991/1740](#)

For previous exercises of this power, see [Index to Government Orders](#)

**Changes to legislation:**

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[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 95(1A)(1B) inserted by [2023 c. 30 s. 110\(2\)](#)
- s. 119(7) inserted by [S.I. 2022/109 reg. 2\(3\)\(f\)](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)
- s. 160(2A) inserted by [2023 c. 30 Sch. 13 para. 26\(3\)](#)