



# Customs and Excise Management Act 1979

## 1979 CHAPTER 2

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

#### FREE ZONES]

#### **100C Free zone goods: customs duties, etc.**

- (1) Subject to any contrary provision made by any directly applicable Community provision, goods which are chargeable with any customs duty or agricultural levy, or in respect of which any negative monetary compensatory amount is payable, may be moved into a free zone and may remain as free zone goods without payment of that duty, levy or amount.
- (2) Except in such cases as may be specified in free zone regulations, subsection (1) above shall not apply in relation to goods which are chargeable with any excise duty unless that duty has been paid and not repaid.
- (3) Without prejudice to the generality of section 100B above, free zone regulations may make provision—
  - (a) for enabling the Commissioners to allow goods to be removed from a free zone without payment of customs duty, agricultural levy, or any negative monetary compensatory amount, in such circumstances and subject to such conditions as they may determine;
  - (b) for determining, where any customs duty, agricultural levy or negative monetary compensatory amount becomes payable in respect of goods which cease to be free zone goods—
    - (i) the rates of any duty, levy or monetary compensatory amount applicable; and
    - (ii) the time at which those goods cease to be free zone goods;
  - (c) for determining, for the purpose of enabling customs duty or agricultural levy to be charged or any negative monetary compensatory amount to be

*Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.*

*Changes to legislation: Customs and Excise Management Act 1979, Section 100C is up to date with all changes known to be in force on or before 09 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)*

- paid in respect of free zone goods in a case where a person wishes to pay that duty or levy or to receive the negative monetary compensatory amount notwithstanding that the goods will continue to be free zone goods, the rate of duty, levy or negative monetary compensatory amount to be applied; and
- (d) permitting free zone goods to be destroyed without payment of any customs duty, agricultural levy or negative monetary compensatory amount in such circumstances and subject to such conditions as the Commissioners may determine.
- (4) Without prejudice to the generality of section 100B above, free zone regulations may make provision—
- (a) for relief from the whole or part of any value added tax chargeable on the importation of goods into the United Kingdom in such circumstances as they may determine;
- (b) in place of, or in addition to, any provision made by section 4 or 5 of the Value Added Tax Act <sup>M1</sup>1983 or any other enactment, for determining the time when a supply of goods which are or have been free zone goods is to be treated as taking place for the purposes of the charge to value added tax; and
- (c) as to the treatment, for the purposes of value added tax, of goods which are manufactured or produced within a free zone from other goods or which have other goods incorporated in them while they are free zone goods.

- (5) In this section—

“agricultural levy” means any tax or charge, not being a customs duty, provided for under the common agricultural policy or under any special arrangements which, pursuant to Article 235 of the EEC Treaty, are applicable to goods resulting from the processing of agricultural products;

“negative monetary compensatory amount” means an amount granted on importation under the <sup>M2</sup>Regulation of the Commission of the European Communities dated 19th May 1981 No. 1371/81 or any Community provision for the time being amending or replacing that Regulation.

#### Marginal Citations

**M1** 1983 c. 55(40:2).

**M2** O. J. No. L138/1.

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