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STATUTORY INSTRUMENTS

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**1984 No. 1177**

The Free Zone Regulations 1984

PART III

Goods Chargeable with Excise Duty

**Excise goods which may become free zone goods without payment of excise duty**

5. Goods chargeable with excise duty may be moved into a free zone in accordance with these Regulations without payment of that duty and remain as free zone goods;

provided that they are goods which, by or under the customs and excise Acts, the Commissioners may allow to be removed or delivered without payment of excise duty and which have been allowed to be so removed or delivered.