
STATUTORY INSTRUMENTS

1984 No. 1177

The Free Zone Regulations 1984

PART IX

Value Added Tax

Tax charge on removal from free zone of manufactured goods

26. Goods manufactured or produced within a free zone from free zone goods shall, for the purposes of the charge to tax, be treated as free zone goods upon which no customs duty has been paid, whether or not the goods are chargeable with customs duty and whether or not such duty has been paid.

Relief from import tax following supply to non-registered person

27. Where free zone goods have been supplied whilst in the free zone to a person who is neither registered nor liable to be registered for tax and he enters the goods for home use, the amount of tax payable shall be reduced by the amount of tax paid on the supply.