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STATUTORY INSTRUMENTS

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**1984 No. 1177**

**The Free Zone Regulations 1984**

**PART V**

**Operations**

**Operations on free zone goods**

**9.—**(1) Operations on free zone goods shall only be permitted in accordance with this regulation and subject to any prohibition or restriction imposed by or under any enactment for the time being in force.

(2) Any operation is prohibited in which goods that are not free zone goods are mixed with or incorporated into free zone goods.

(3) The Commissioners shall allow, subject to such conditions as they may impose, operations to be carried out on free zone goods as follows:—

- (a) where only Community goods are involved, any operation;
- (b) where any other goods are involved—
  - (i) the usual forms of handling listed in Article 1.1 of Council Directive [71/235/EEC](#)(**1**),
  - (ii) processing under customs control for free circulation in accordance with Council Regulation ([EEC](#)) [2763/83](#), or
  - (iii) any operation carried out in accordance with the Inward Processing Relief Regulations 1977(**2**)

(4) A person intending to carry out any operation shall—

- (a) before commencing an operation referred to in paragraph (3)(a) above, inform the proper officer of his intention and, in addition, where the operation is a chargeable operation enter such particulars as the Commissioners may require in a record to be kept by him,
- (b) before commencing an operation referred to in paragraph (3)(b)(i) above, notify the proper officer of his intention, and
- (c) before commencing any other operation, make a declaration by entering such particulars as the Commissioners may require in a record to be kept by him.

(5) A person intending to carry out an operation referred to in paragraph (3)(b)(i) above may, at the time he notifies the proper officer of his intention to carry out the operation, apply for a written acknowledgment that the operation is to commence and the application shall be in such form as the Commissioners may direct and contain such particulars as The Commissioners may require to enable them to apply regulation 25(4).

(6) The written acknowledgment referred to in paragraph (5) above, shall consist of a copy of the application endorsed by the proper officer.

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(1) (OJ/SE 1971 (II) p. 398).

(2) , as amended by S.I. 1983/877.

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(7) Save as provided by this regulation, free zone goods shall not be used or consumed in a free zone unless they are entered in accordance with regulation 17(1).

(8) Notwithstanding paragraph (3) above, free zone goods chargeable with excise duty which have been removed or delivered without payment of that duty by or under the customs and excise Acts before becoming free zone goods may only be used or consumed in the free zone without payment of that duty where such use or consumption does not affect the relief from excise duty under the requirements of those Acts applicable to the relief; and paragraph (7) above shall only apply to such goods if they are also chargeable with a duty of customs or agricultural levy which has not been paid.

(9) Where an operation is carried out on free zone goods otherwise than in accordance with this regulation, they shall cease to be free zone goods, and shall be liable to forfeiture.