
STATUTORY INSTRUMENTS

1984 No. 1177

The Free Zone Regulations 1984

PART VI

Entry, Removal and Payment of Duty etc

Procedure for entering free zone goods

10.—(1) Free zone goods, required by these Regulations to be entered, shall be entered by the proprietor of the goods delivering to the proper officer an entry thereof in such form and manner, containing such particulars and accompanied by such documents as the Commissioners may direct.

(2) Acceptance of an entry by the proper officer shall be signified in such manner as the Commissioners may direct.

(3) Where free zone goods are required to be entered under regulation 17, the Commissioners may direct that if the proprietor of the goods—

- (a) enters such particulars as the Commissioners may direct in a record to be kept by him, and
- (b) furnishes a schedule to the proper officer at such place and at such intervals as the Commissioners may direct containing such particulars extracted from the record and accompanied by such documents as the Commissioners may direct,

an entry of the goods shall be taken to have been delivered and accepted when the particulars are entered in the record.

Entry required before removal for home use etc

11. Subject to regulation 12, before any free zone goods are removed from a free zone for—

- (a) home use, or
- (b) transfer to another customs procedure providing for suspension of, or relief from, customs duty or agricultural levy,

the goods shall be entered for such purpose.

Removal without entry

12.—(1) Upon application by the proprietor of free zone goods, the Commissioners may allow the goods to be removed from the free zone for the purposes set out in regulation 11 without the goods being entered, if such particulars as the Commissioners may direct are entered in a record to be kept by the proprietor of the goods.

(2) Where goods are allowed to be removed from the free zone in accordance with paragraph (1) above, the proprietor of the goods shall comply with such conditions as the Commissioners may impose.

Goods to be removed after entry etc

13. Subject to regulations 15 and 16, free zone goods which have been entered under regulation 11 or in respect of which the particulars required under regulation 12 have been entered in the record, shall be removed, forthwith, from the free zone.

Removal of goods for export etc

14. Part V of the Customs and Excise Management Act 1979(1) (procedures for the export of goods) and any prohibition or restriction on the export of goods or their shipment as stores, imposed by or under any enactment for the time being in force, shall apply to goods removed from a free zone for export or shipment as stores.

Restriction on removal of goods

15. No goods shall be removed from a free zone except with the authority of and in accordance with any requirement made by the proper officer.

Payment of duty before removal of goods

16. Save as the Commissioners may otherwise allow and subject to such conditions as they may impose, no goods shall be removed from a free zone until any customs duty and agricultural levy chargeable thereon has been paid; and where the goods have been entered under regulation 11(a), such duty and levy shall be paid at the time the entry is delivered.

Entry of goods which are to remain in free zone

17.—(1) Free zone goods to be used or consumed in a free zone, as provided in regulation 9(7), shall be entered for home use.

(2) Where the proprietor of free zone goods wishes to pay any customs duty or agricultural levy chargeable on the goods and for the goods to remain as free zone goods, the goods shall be entered for free circulation.

Payment of duty etc on goods to remain in free zone after entry

18.—(1) Where goods are entered under regulation 17, any customs duty and agricultural levy chargeable thereon shall be paid at the time the entry is delivered.

(2) As an exception to paragraph (1) above, where the goods are entered for free circulation, tax on importation shall not be paid at the time customs duty is paid.

Agricultural levy chargeable because of chargeable operation

19. Where agricultural levy becomes chargeable or a negative monetary compensatory amount payable, because of a chargeable operation, a schedule in such form and containing such particulars of the goods and the operation as the Commissioners may direct shall be furnished by the proprietor of the goods to the proper officer at such place and at such intervals as the Commissioners may direct, and any agricultural levy so chargeable shall be paid at the time the schedule is furnished.

(1) Part V was substantially amended by the Finance Act 1981 (c. 35).

Customs duty etc deemed to have been paid

20. For the purposes of these Regulations, customs duty and agricultural levy shall be deemed to have been paid if payment thereof has been deferred under the Customs Duties (Deferred Payment) Regulations 1976(2), secured to the satisfaction of the Commissioners or otherwise accounted for.

Destruction of free zone goods

21. Subject to such conditions as the Commissioners may impose, free zone goods may be destroyed and no customs duty or agricultural levy shall be payable on them:

Provided that where any scrap or waste resulting from their destruction is entered for removal for home use, duty and levy shall be chargeable thereon in accordance with regulation 25.