
STATUTORY INSTRUMENTS

1984 No. 1177

The Free Zone Regulations 1984

PART VII

Controls

Production of goods

22. Goods in a free zone shall be produced to the proper officer for examination on request.

Segregation etc of goods

23. The proper officer may require any goods in a free zone to be segregated and marked or otherwise identified.

Keeping of records and provision of information

24.—(1) In addition to any requirement in that regard imposed by or under these Regulations, the Value Added Tax Act 1983 or the Inward Processing Relief Regulations 1977(1), the occupier of any premises upon which free zone goods are kept or, where the Commissioners so direct, the responsible authority on his behalf, shall keep such records relating to the goods as the Commissioners may direct.

(2) Any records required to be kept under these Regulations shall be kept in the free zone or such other place as the Commissioners may allow and be kept in such form and be preserved for such time, not exceeding three years from the date the goods are removed from the free zone, as the Commissioners may direct.

(3) The person keeping the record shall—

- (a) furnish to the Commissioners, within such time and in such form as they may require, such information relating to the goods as the Commissioners may direct, and
- (b) upon demand made by the proper officer produce to him any records and any document relating to the goods for inspection by the proper officer and permit him to take copies of or to make extracts from them or remove them at a reasonable time and for a reasonable purpose:

Provided that if the information that would otherwise be contained in any record or document is not made or preserved in a form which is easily readable or which is not readable without the aid of equipment, the person keeping the record or document, shall, at the request of the proper officer produce the information contained in the record or document in the form of a transcript or other permanent legible reproduction.