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STATUTORY INSTRUMENTS

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**1984 No. 1177**

**The Free Zone Regulations 1984**

**PART VIII**

**Customs Duty etc. Chargeable on Free Zone Goods**

**Customs duty chargeable on free zone goods**

**25.**—(1) Except as provided in paragraph (5) of this regulation (compensating products from inward processing), the customs duty and agricultural levy and the rate thereof chargeable, or the negative monetary compensatory amount and the rate thereof payable, on free zone goods—

- (a) removed from a free zone for home use, or
- (b) remaining in a free zone after being entered for home use or free circulation;

shall be those in force for goods of that class or description at the time of acceptance of the entry or, where the goods are allowed to be removed without entry, those in force at the time the particulars required under regulation 12 are entered in the record.

(2) The agricultural levy and the rate thereof chargeable or the negative monetary compensatory amount and the rate thereof payable on free zone goods because of a chargeable operation thereon shall be those in force for goods of that class or description at the time the operation commenced.

(3) Except as provided in paragraph (4) below, the value for customs purposes of free zone goods of any class or description shall be that ascertained or accepted by the Commissioners at the time of the acceptance of the entry for home use or free circulation.

(4) Where goods which are removed from a free zone have undergone any of the usual forms of handling referred to in regulation 9(3)(b)(i), provided that the proprietor of the goods—

- (a) if the goods are entered, produces with the entry, or
- (b) in any other case, produces to the proper officer at such time as the Commissioners may direct,

the written acknowledgment referred to in regulation 9(5), the quantity of goods, their class or description and value shall, at his option, be those accepted or ascertained at the date of the acknowledgment.

(5) Notwithstanding any other provision of this regulation, where any goods imported into the United Kingdom are granted an authorisation, or have been granted in another Member State an authorisation, for inward processing relief and the Commissioners have allowed compensating products, derived from such goods which have become free zone goods, to be entered for home use or free circulation, the customs duty and agricultural levy chargeable shall be either—

- (a) the amount calculated in accordance with the Inward Processing Relief Regulations 1977, or
- (b) at the option of the proprietor of the goods and provided that the Commissioners are satisfied that the amount is at least equal to the amount ascertainable under subparagraph (a) above, the amount calculated in accordance with paragraph (1) above.

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(6) In this regulation, “compensating products” shall have the same meaning as in the Inward Processing Relief Regulations 1977.