
STATUTORY INSTRUMENTS

2021 No. 1156

The Free Zones (Customs, Excise and
Value Added Tax) Regulations 2021

PART 4

VALUE ADDED TAX

Revocation of Regulation 27 of the Free Zone Regulations 1984

10. Regulation 27 (relief from import tax following supply to non-registered person) of the Free Zone Regulations 1984⁽¹⁾ is revoked.

⁽¹⁾ S.I. 1984/1177.