
EXPLANATORY NOTE

(This note is not part of the Order)

This Order designates the Customs Site No. 1 East Midlands as a special area for customs purposes (a “free zone”) and appoints the University of Leicester as the responsible authority for the free zone designated by this Order pursuant to the Treasury’s powers under section 100A of the Customs and Excise Management Act 1979 (c. 2) (“CEMA”).

Articles 5 and 6 of the Order set out the conditions which are imposed on the responsible authority. Failure to comply with any of these obligations may result in the designation of the area being revoked under section 100A(3)(e) of CEMA.

A Tax Information and Impact Note covering the Free Zones (Customs, Excise and Value Added Tax) Regulations 2021 (S.I. 2021/1156) was published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins> and remains an accurate summary of the impacts that apply to this instrument.