#### STATUTORY INSTRUMENTS

# 2021 No. 1156

# CUSTOMS AND EXCISE VALUE ADDED TAX

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

Made - - - - October 2021
Laid before the House of Commons - - October 2021

Coming into force at 11.00 a.m. on 18th
October 2021

# THE FREE ZONES (CUSTOMS, EXCISE AND VALUE ADDED TAX) REGULATIONS 2021

# PART 1 INTRODUCTION

Citation and commencement

#### PART 2

# **CUSTOMS**

- 2. Amendment of the Customs (Import Duty) (EU Exit) Regulations 2018
- 3. Amendment of the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018
- 4. Amendment of the Customs Transit Procedures (EU Exit) Regulations 2018
- 5. Amendment of the Customs (Export) (EU Exit) Regulations 2019
- 6. Amendment of the Customs (Contravention of a Relevant Rule) Regulations 2003

#### PART 3

#### **EXCISE GOODS**

 Amendment of the Excise Goods (Holding, Movement and Duty Point) Regulations 2010 Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

### PART 4

# VALUE ADDED TAX

- 8. Amendment of Schedule 8 to the Value Added Tax Act 1994
- 9. Amendment of the Value Added Tax Regulations 1995
- Revocation of Regulation 27 of the Free Zone Regulations 1984
   Signature
   Explanatory Note