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STATUTORY INSTRUMENTS

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**2021 No. 1156**

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

PART 1

INTRODUCTION

**Citation and commencement**

1. These Regulations may be cited as the Free Zones (Customs, Excise and Value Added Tax) Regulations 2021 and come into force on 8th November 2021.