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STATUTORY INSTRUMENTS

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**1991 No. 2727**

**The Free Zone Regulations 1991**

**Repeals**

**3. –**

(1) Subject to paragraph (2) below, the following sections of the Act are hereby repealed—  
section 100B (free zone regulations),  
section 100C (free zone goods: customs duties, etc), except for subsection (4),  
section 100D (free zone regulations: supplemental), and  
section 100E (control of trading in free zones)(1)

(2) This regulation shall not have effect in relation to the application of the following provisions of the Act by virtue of section 24(1) of the Value Added Tax Act 1983(2)—

section 100B (free zone regulations),  
section 100C(1) (free zone goods) insofar as the subsection purports to apply to goods chargeable with customs duty, and  
section 100C(3) (scope of free zone regulations).

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(1) Sections 100B-100E were inserted by the Finance Act 1984 (c. 43), section 8 and Schedule 4 Part I.

(2) 1983 c. 55.