

[<sup>F1</sup>SCHEDULE 1A

Regulation 145F

**Textual Amendments**

**F1** Sch. 1A inserted (28.4.1996) by The Value Added Tax (Amendment) (No. 3) Regulations 1996 (S.I. 1996/1250), regs. 1(1)(2), 16, Sch. 2

The fiscal warehousing record which is referred to in paragraph (3) of regulation 145F shall have the features and comply with the requirements set out below.

1. Goods in and out of a fiscal warehouse and its regime

- (a) It shall accurately identify any eligible goods which enter or exit the fiscal warehouse, their nature and quantity, and the time and date when they so enter or exit.
- (b) It shall accurately identify any goods which are not eligible goods and which enter or exit the fiscal warehouse for storage (other than goods which enter for purposes wholly incidental to such storage), their nature and quantity, and time and date when they so enter or exit.
- (c) It shall accurately identify all eligible goods which are allocated to or removed from the fiscal warehousing regime associated with the relevant fiscal warehousekeeper, the time and date when the allocation or removal takes place, and the location of the eligible goods while they are allocated to the relevant regime.
- (d) It shall accurately identify as “transferred goods” all eligible goods which are transferred directly from the fiscal warehousing regime to another fiscal warehousing regime, the time and date when the transfer starts, and the address of the fiscal warehouse to which the goods in question are transferred.

<sup>F2</sup>(e) .....

- (f) It shall accurately identify as “transferred goods (by reason of export)” all eligible goods which are directly exported from the fiscal warehousing regime to a place outside [<sup>F3</sup>Great Britain] under regulation 145H(2)(c), the date and time when the movement of the goods which is directly associated with the export starts, and the address of the place outside [<sup>F3</sup>Great Britain] to which the goods in question are consigned.

**Textual Amendments**

**F2** Sch. 1A para. 1(e) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, 90(a)(i) (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

**F3** Words in Sch. 1A para. 1(f) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, 90(a)(ii) (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

2. Specified services performed in a fiscal warehouse

It shall accurately identify the nature of any services which are performed on or in relation to eligible goods while those goods are allocated to the relevant fiscal warehousing regime, the date when the services are performed, the particular eligible goods on or in relation to which they are performed, and the name, address and registration number (if any) of the supplier of those services.

3. Documents relating to transfers and specified services

- (a) It shall include the written undertaking from the other fiscal warehousekeeper relating to a transfer made within the United Kingdom referred to in regulation 145G(2), the certificate

**Changes to legislation:** There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, SCHEDULE 1A. (See end of Document for details)

from the other fiscal warehousekeeper confirming a transfer made within the United Kingdom referred to in regulation 145G(3)(c), and it shall relate them to the relevant transfer.

- (b) It shall include the copy of the certificate relating to a transfer received by the relevant fiscal warehousekeeper from another fiscal warehousing regime within the United Kingdom referred to in regulation 145G(3)(d) and it shall relate that copy to the relevant allocation to his relevant fiscal warehousing regime.

<sup>F4</sup>(c) .....

- (d) It shall include the document relating to the completion of an export to a place outside [<sup>F5</sup>Great Britain] referred to in regulation 145H(4)(c) and it shall relate that document to the export in question.

**Textual Amendments**

**F4** Sch. 1A para. 3(c) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **90(b)(i)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

**F5** Words in Sch. 1A para. 3(d) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **90(b)(ii)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

**4. Procedures where transfers are not completed**

- (a) It shall be adjusted to show a removal (and not a transfer) where the certificate of transfer within the United Kingdom referred to in regulation 145G(3)(c) is not received in time from the other fiscal warehousekeeper.
- (b) It shall be adjusted to show a removal (and not a transfer) where the document referred to in [<sup>F6</sup>regulation] 145H(4)(c) concerning goods which have been transferred to corresponding arrangements in [<sup>F7</sup>Great Britain], or which have been exported to a place outside [<sup>F8</sup>Great Britain], is not received in time.
- (c) It shall evidence any notification made under regulation 145H(3)(c) to the person on whose instructions the goods were allowed to leave the fiscal warehouse.

**Textual Amendments**

**F6** Word in Sch. 1A para. 4(b) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **90(c)(i)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

**F7** Words in Sch. 1A para. 4(b) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **90(c)(ii)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

**F8** Words in Sch. 1A para. 4(b) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **90(c)(iii)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

**5. Removals from a fiscal warehousing regime**

- (a) It shall identify the name and address of any person who at any time removes or causes the removal of any goods from the fiscal warehousing regime and that person’s registration number if he is registered under the Act.

- (b) It shall include a copy of the removal document issued by the Commissioners under regulation 145J(1) and shall relate it to the relevant removal.

**6. Miscellaneous**

- (a) It shall incorporate any modifications to the features or requirements set out in paragraphs 1 to 5 above which the Commissioners may require in respect of the relevant fiscal warehousekeeper.
- (b) A fiscal warehousekeeper may, with the prior agreement of the Commissioners, maintain a fiscal warehousing record in which any of the features or requirements set out in paragraphs 1 to 5 above are relaxed or dispensed with.]

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, SCHEDULE 1A.