

---

STATUTORY INSTRUMENTS

---

**1996 No. 1250**

**The Value Added Tax (Amendment) (No. 3) Regulations 1996**

**6.** In regulation 13(1) there is inserted after the word “invoice”—

“(unless, in the case of that supply, he is entitled to issue and issues a VAT invoice pursuant to section 18C(1)(e) of the Act and regulation 145D(1) below in relation to the supply by him of specified services performed on or in relation to goods while those goods are subject to a fiscal or other warehousing regime)”.