

*Status: Point in time view as at 01/04/2010.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Paragraph 14. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 3

#### VALUE ADDED TAX: FISCAL AND OTHER WAREHOUSING

##### Commencement Information

- II** [Sch. 3](#) (paras. 1-18) wholly in force at 1.6.1996; [Sch. 3](#) (paras. 1-18) partly in force at Royal Assent see [s. 26\(3\)](#); [Sch. 3](#) (paras. 1-18) in force insofar as not already in force at 1.6.1996 by [S.I. 1996/1249](#), [art. 2](#)

- 14 In paragraph 1 of Schedule 2 to the Value Added Tax Act 1994, the following sub-paragraph shall be added after sub-paragraph (6)—

“(7) For the purposes of sub-paragraphs (1) and (2) above supplies to which section 18B(4) (last acquisition or supply of goods before removal from fiscal warehousing) applies shall be disregarded.”.

##### Commencement Information

- II** [Sch. 3](#) (paras. 1-18) wholly in force at 1.6.1996; [Sch. 3](#) (paras. 1-18) partly in force at Royal Assent see [s. 26\(3\)](#); [Sch. 3](#) (paras. 1-18) in force insofar as not already in force at 1.6.1996 by [S.I. 1996/1249](#), [art. 2](#)

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