Document Generated: 2024-05-28

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Paragraph 4. (See end of Document for details)

## SCHEDULES

### SCHEDULE 3

VALUE ADDED TAX: FISCAL AND OTHER WAREHOUSING

# Commencement Information I1 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 F14

## **Textual Amendments**

F1 Sch. 3 para. 4 repealed (31.12.2020) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), Sch. 8 para. 132(a) (with savings and transitional provisions in S.I. 2019/105 (as amended by S.I. 2020/1495, regs. 1(2), 21), S.I. 2020/1545, Pt. 4 and 2020 c. 26, Sch. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)

# **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 4.