



Finance Act 1996

1996 CHAPTER 8

PART II

VALUE ADDED TAX

EC Second VAT Simplification Directive

26 Fiscal and other warehousing.

- (1) The provisions of Schedule 3 to this Act shall have effect.
- (2) Subject to subsection (3) below, this section and Schedule 3 to this Act shall come into force on such day as the Commissioners of Customs and Excise may by order made by statutory instrument appoint, and shall apply to any acquisition of goods from another member State and any supply taking place on or after that day.
- (3) In so far as the provisions inserted by Schedule 3 to this Act confer power to make regulations they shall come into force on the day this Act is passed.

Subordinate Legislation Made

- P1** [S. 26\(2\)](#) power fully exercised (9.5.1996): 1.6.1996 appointed by [S.I. 1996/1249, art. 2](#)

Commencement Information

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

Status:

Point in time view as at 01/04/2009.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Section 26.