



Finance (No. 2) Act 2005

2005 CHAPTER 22

PART 1

VALUE ADDED TAX

1 Goods subject to warehousing regime: place of acquisition or supply

In section 18 of VATA 1994 (goods subject to warehousing regime: place and time of acquisition or supply), after subsection (1) insert—

“(1A) The Commissioners may by regulations prescribe circumstances in which subsection (1) above shall not apply.”