

Status: Point in time view as at 01/04/2015.

Changes to legislation: Finance Act 2014, Paragraph 1 is up to date with all changes known to be in force on or before 22 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 21

GOODS SHIPPED OR CARRIED AS STORES ON SHIPS OR AIRCRAFT

Meaning of “stores”

- 1 (1) Section 1 of CEMA 1979 (interpretation) is amended as follows.
- (2) In subsection (4)(a)(i), for “relevant journey” substitute “journey made by the ship or aircraft”.
- (3) Omit subsection (4A).

Commencement Information

II Sch. 21 para. 1 in force at 1.4.2015 by S.I. 2015/812, art. 2

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