

[<sup>F1</sup>SCHEDULE 1A

**Textual Amendments**

**F1** Sch. 1A inserted (28.4.1996) by The Value Added Tax (Amendment) (No. 3) Regulations 1996 (S.I. 1996/1250), regs. 1(1)(2), 16, **Sch. 2**

**6. Miscellaneous**

- (a) It shall incorporate any modifications to the features or requirements set out in paragraphs 1 to 5 above which the Commissioners may require in respect of the relevant fiscal warehousekeeper.
- (b) A fiscal warehousekeeper may, with the prior agreement of the Commissioners, maintain a fiscal warehousing record in which any of the features or requirements set out in paragraphs 1 to 5 above are relaxed or dispensed with.]

**Status:**

Point in time view as at 18/04/2002.

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Paragraph 6.