
STATUTORY INSTRUMENTS

1996 No. 1255

**The Value Added Tax (Fiscal Warehousing)
(Treatment of Transactions) Order 1996**

2.—(1) In this Order—

“eligible goods” has the meaning given by section 18B(6) of the Act⁽¹⁾;

“material time” has the meaning given by section 18F(1) of the Act⁽¹⁾;

“supply” means a supply for the purposes of section 5(2)(a) of the Act; and,

“the Act” means the Value Added Tax Act 1994.

(2) In construing article 3(2) below any supply referred to in that article must be treated as taking place at the material time for that supply.

Commencement Information

II Art. 2 in force at 1.6.1996, see [art. 1](#)

⁽¹⁾ 1994 c. 23; sections 18B(6) and 18F(1) were inserted by section 26(1) of and Schedule 3 to the Finance Act 1996 c. 8.

⁽¹⁾ 1994 c. 23; sections 18B(6) and 18F(1) were inserted by section 26(1) of and Schedule 3 to the Finance Act 1996 c. 8.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax (Fiscal Warehousing) (Treatment of Transactions) Order 1996, Section 2.