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STATUTORY INSTRUMENTS

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**1996 No. 1255**

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

**3.**—(1) A transaction fulfilling the description set out in paragraph (2) below shall be treated as a supply of goods and not as a supply of services.

(2) The description referred to in paragraph (1) above is that there is a supply (which is not a retail transaction) involving the transfer of any undivided share of property in eligible goods and either—

- (a) that supply takes place while the goods in question are subject to a fiscal warehousing regime, or
- (b) the transferee causes the goods in question to be placed in a fiscal warehousing regime after receiving that supply but before the supply, if any, which next occurs involving the transfer of any property in those goods.

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**Commencement Information**

**II** Art. 3 in force at 1.6.1996, see [art. 1](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Value Added Tax (Fiscal Warehousing) (Treatment of Transactions) Order 1996, Section 3.