

STATUTORY INSTRUMENTS

1996 No. 1255

VALUE ADDED TAX

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

<i>Made</i>	- - - -	<i>8th May 1996</i>
<i>Laid before the House of Commons</i>	- - - -	<i>9th May 1996</i>
<i>Coming into force</i>	- -	<i>1st June 1996</i>

The Treasury, in exercise of the power conferred on them by section 5(3) of the Value Added Tax Act 1994(1) and of all other powers enabling them in that behalf, hereby make the following Order:

Modifications etc. (not altering text)

C1 Order applied (with modifications) (31.12.2020) by S.I. 1995/2518, **reg. 145U** (as inserted by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **79** (with regs. 109-131); S.I. 2020/1641, **reg. 2, Sch.**)

1. This Order may be cited as the Value Added Tax (Fiscal Warehousing) (Treatment of Transactions) Order 1996 and shall come into force on 1st June 1996.

Commencement Information

II Art. 1 in force at 1.6.1996, see **art. 1**

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.

(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.
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(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.

(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

I2 Art. 2 in force at 1.6.1996, see [art. 1](#)

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.

Commencement Information

I3 Art. 3 in force at 1.6.1996, see [art. 1](#)

Derek Conway
Simon Burns
Two of the Lords Commissioners of Her
Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order treats for the purposes of VAT certain supplies as being of goods where they would otherwise technically be supplies of services. This enables them to take advantage of the relief from VAT afforded to trade in certain commodities under a fiscal warehousing regime.

Changes to legislation:

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