
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⁾ 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, Introductory Text.