

---

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</i>		
<i>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<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following Order:

---

<sup>(1)</sup> 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.