
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1986, Paragraph 5. (See end of Document for details)

SCHEDULE 3

WAREHOUSING REGULATIONS

5 The following shall be inserted at the end of subsection (2)—

“In this subsection ‘relevant business or activity’ means, in relation to an occupier or proprietor, any business or activity of his which includes occupation of a warehouse or (as the case may be) proprietorship of goods in a warehouse or goods which have been in or are to be deposited in a warehouse, where the goods are of a kind in which the proprietor trades or deals.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1986, Paragraph 5.