

**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, SCHEDULE 5A. (See end of Document for details)

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 5A

Section 18B.

#### GOODS ELIGIBLE TO BE FISCALLY WAREHOUSED

##### Textual Amendments

- F1** Sch. 5A added (1.6.1996 with application to any acquisition of goods from another member State and any supply taking place on or after that day) by 1996 c. 8, ss. 25, 26, **Sch. 3 para. 18**; S.I. 1996/1249, **art. 2**

Description of goods	[ <sup>F2</sup> customs tariff (within the meaning of TCTA 2018) code]
Tin	8001
Copper	7402
	7403
	7405
	7408
Zinc	7901
Nickel	7502
Aluminium	7601
Lead	7801
Indium	ex 811291
	ex 811299
Cereals	1001 to 1005
	1006: unprocessed rice only
	1007 to 1008
Oil seeds and oleaginous fruit	1201 to 1207
Coconuts, Brazil nuts and cashew nuts	801
Other nuts	502
Olives	71120
Grains and seeds (including soya beans)	1201 to 1207
Coffee, not roasted	901 11 0
	901 12 0
Tea	902

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Cocoa beans, whole or broken, raw or roasted	1801
Raw sugar	1701 11
	1701 12
Rubber, in primary forms or in plates, sheets or strip	4001
	4002
Wool	5101
Chemicals in bulk	Chapters 28 and 29
Mineral oils (including propane and butane; also including crude petroleum oils)	2709
	2710
	2711 12
	2711 13
Silver	7106
Platinum (palladium, rhodium)	7110 11 0
	7110 21 0
	7110 31 0
Potatoes	701
Vegetable oils and fats and their fractions, whether or not refined, but not chemically modified	1507 to 1515]

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#### **Textual Amendments**

- F2** Words in [Sch. 5A](#) substituted (31.12.2020) by [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), [Sch. 8 para. 90](#) (with [Sch. 8 para. 99](#)) (with savings and transitional provisions in [S.I. 2019/105](#) (as amended by [S.I. 2020/1495](#), regs. 1(2), 21), [S.I. 2020/1545](#), Pt. 4 and 2020 c. 26, [Sch. 7 para. 7\(7\)-\(9\)](#)); [S.I. 2020/1642](#), reg. 4(b) (with reg. 7)

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