



# Value Added Tax Act 1994

## 1994 CHAPTER 23

### PART I

#### THE CHARGE TO TAX

##### *Goods subject to a warehousing regime*

#### [<sup>F1</sup>18D Removal from warehousing: accountability.

- (1) This section applies to any supply to which section 18B(4) or section 18C(3) applies (supply treated as taking place on removal or duty point) <sup>F2</sup>....
- (2) Any VAT payable on the supply <sup>F3</sup>... shall (subject to any regulations under subsection (3) below) be paid—
  - (a) at the time when the supply <sup>F4</sup>... is treated as taking place under the section in question; and
  - (b) by the person by whom the goods are removed or, as the case may be, together with the excise duty, by the person who is required to pay that duty.
- (3) The Commissioners may by regulations make provision for enabling a taxable person to pay the VAT he is required to pay by virtue of subsection (2) above at a time later than that provided by that subsection; and they may make different provisions for different descriptions of taxable persons and for different descriptions of goods and services.]

#### Textual Amendments

- F1** S. 18D inserted (29.4.1996 for specified purposes otherwise 1.6.1996 with application to any acquisition of goods from another member State and any supply taking place on or after 1.6.1996) by 1996 c. 8, ss. 25, 26, **Sch. 3 para. 5**; S.I. 1996/1249, **art. 2**
- F2** Words in s. 18D(1) omitted (31.12.2020) by virtue of **Taxation (Cross-border Trade) Act 2018 (c. 22)**, s. 57(3), **Sch. 8 para. 20(2)** (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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**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 18D. (See end of Document for details)

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- F3** Words in s. 18D(2) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 20(3)(a)** (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)
- F4** Words in s. 18D(2)(a) omitted (31.12.2020) by virtue of [Taxation \(Cross-border Trade\) Act 2018 \(c. 22\)](#), s. 57(3), **Sch. 8 para. 20(3)(b)** (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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There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 18D.