

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Paragraph 18. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 3

#### VALUE ADDED TAX: FISCAL AND OTHER WAREHOUSING

##### Commencement Information

- II** [Sch. 3](#) (paras. 1-18) wholly in force at 1.6.1996; [Sch. 3](#) (paras. 1-18) partly in force at Royal Assent see [s. 26\(3\)](#); [Sch. 3](#) (paras. 1-18) in force insofar as not already in force at 1.6.1996 by [S.I. 1996/1249](#), [art. 2](#)

18 The following Schedule shall be added to the Value Added Tax Act 1994.

“SCHEDULE  
5A

Section 18B.

#### GOODS ELIGIBLE TO BE FISCALLY WAREHOUSED

Description of goods	Combined nomenclature code of the [ <sup>F1</sup> European Union]
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	0801
Other nuts	0502
Olives	071120

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Grains and seeds (including soya beans)	1201 to 1207
Coffee, not roasted	0901 11 00
	0901 12 00
Tea	0902
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 00
	7110 21 00
	7110 31 00
Potatoes	0701
Vegetable oils and fats and their fractions, whether or not refined, but not chemically modified	1507 to 1515”

#### Textual Amendments

- F1** Words in Act substituted (22.4.2011) by [The Treaty of Lisbon \(Changes in Terminology\) Order 2011 \(S.I. 2011/1043\)](#), arts. 2, 3, 4 (with arts. 3(2)(3), 4(2), 6(4)(5))

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