**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1996, Paragraph 7. (See end of Document for details)

# $S\,C\,H\,E\,D\,U\,L\,E\,S$

## 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

<sup>F1</sup>7 .....

#### **Textual Amendments**

F1 Sch. 3 para. 7 repealed (31.12.2020) by Taxation (Cross-border Trade) Act 2018 (c. 22), s. 57(3), Sch. 8 para. 132(a) (with savings and transitional provisions in S.I. 2019/105 (as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. 2 para. 7(7)-(9)); S.I. 2020/1642, reg. 4(b) (with reg. 7)

# Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 7.