



# Finance (No. 2) Act 2005

## 2005 CHAPTER 22

### PART 1

#### VALUE ADDED TAX

#### **1 Goods subject to warehousing regime: place of acquisition or supply**

In section 18 of VATA 1994 (goods subject to warehousing regime: place and time of acquisition or supply), after subsection (1) insert—

“(1A) The Commissioners may by regulations prescribe circumstances in which subsection (1) above shall not apply.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2005, Section 1.