

[^{F1}SCHEDULE 1A

Textual Amendments

F1 Sch. 1A inserted (28.4.1996) by The Value Added Tax (Amendment) (No. 3) Regulations 1996 (S.I. 1996/1250), regs. 1(1)(2), 16, Sch. 2

1. Goods in and out of a fiscal warehouse and its regime

- (a) It shall accurately identify any eligible goods which enter or exit the fiscal warehouse, their nature and quantity, and the time and date when they so enter or exit.
- (b) It shall accurately identify any goods which are not eligible goods and which enter or exit the fiscal warehouse for storage (other than goods which enter for purposes wholly incidental to such storage), their nature and quantity, and time and date when they so enter or exit.
- (c) It shall accurately identify all eligible goods which are allocated to or removed from the fiscal warehousing regime associated with the relevant fiscal warehousekeeper, the time and date when the allocation or removal takes place, and the location of the eligible goods while they are allocated to the relevant regime.
- (d) It shall accurately identify as “transferred goods” all eligible goods which are transferred directly from the fiscal warehousing regime to another fiscal warehousing regime, the time and date when the transfer starts, and the address of the fiscal warehouse to which the goods in question are transferred.

^{F2}(e)

- (f) It shall accurately identify as “transferred goods (by reason of export)” all eligible goods which are directly exported from the fiscal warehousing regime to a place outside [^{F3}Great Britain] under regulation 145H(2)(c), the date and time when the movement of the goods which is directly associated with the export starts, and the address of the place outside [^{F3}Great Britain] to which the goods in question are consigned.]

Textual Amendments

F2 Sch. 1A para. 1(e) omitted (31.12.2020) by virtue of The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **90(a)(i)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

F3 Words in Sch. 1A para. 1(f) substituted (31.12.2020) by The Value Added Tax (Miscellaneous Amendments, Northern Ireland Protocol and Savings and Transitional Provisions) (EU Exit) Regulations 2020 (S.I. 2020/1545), regs. 1, **90(a)(ii)** (with regs. 109-131); S.I. 2020/1641, reg. 2, Sch.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Paragraph 1.