

PS LA 2013/1 (GA) (Withdrawn) - Attribution of wine equalisation tax (WET) where contracts include a retention of title clause and the purchaser sells or otherwise uses the wine before title passes

! This cover sheet is provided for information only. It does not form part of *PS LA 2013/1 (GA) (Withdrawn) - Attribution of wine equalisation tax (WET) where contracts include a retention of title clause and the purchaser sells or otherwise uses the wine before title passes*

! This practice statement is withdrawn on 17 April 2019. Guidance on the issue contained in this practice statement can be found in [PCG 2019/3](#).

! This document has changed over time. This version was published on *17 April 2019*