
STATUTORY INSTRUMENTS

1992 No. 1668

VALUE ADDED TAX

**The Value Added Tax (Payments
on Account) (No.2) Order 1992**

Made - - - - - *13th July 1992*
Laid before the House of
Commons - - - *13th July 1992*
Coming into force *31st July 1992*

**THE VALUE ADDED TAX (PAYMENTS
ON ACCOUNT) (NO.2) ORDER 1992**

1. Citation and commencement
 2. Interpretation
 3. Revocation
 4. Payments on account
 5. Persons to whom this Order applies
 6. Time for payment
 7. Where a prescribed accounting period does not begin on the...
 8. Calculation of the payments on account
 9. Where in the period of the year mentioned in paragraph...
 10. The amount of any payment on account which, in accordance...
 11. If— (a) the total amount of tax, excluding the tax...
 12. Business carried on in divisions
 13. Groups of companies
- Signature
Explanatory Note