
STATUTORY INSTRUMENTS

1993 No. 2001

VALUE ADDED TAX

The Value Added Tax (Payments on Account) Order 1993

Made - - - - 9th August 1993
Laid before the House of
Commons - - - 9th August 1993
Coming into force 2nd September 1993

**THE VALUE ADDED TAX (PAYMENTS
ON ACCOUNT) ORDER 1993**

1. Citation and commencement
 2. Interpretation
 - 2A Supplies to which section 55A(6) of the Act applies (customers to account for tax on supplies of a kind used in missing trader intra-community fraud)
 3. Revocation
 4. Payments on account
 5. Persons to whom this Order applies
 6. (1) Subject to paragraph (2) below and article 16 below,...
 7. Cessation of duty to make payments on account
 8. Time for payment
 9. ... Where a prescribed accounting period does not begin on...
 10. Where a taxable person has agreed with the Commissioners to...
 11. Calculation of the payments on account
 12. (1) Subject to articles 12A, 13, 14 and 15 below,...
 - 12A (1) Subject to paragraph (5) below a taxable person who...
 13. (1) If— (a) the total amount of tax, ... which...
 14. (1) If the total amount of tax, ... which the...
 15. (1) Where the payments on account payable by a taxable...
 16. Business carried on in divisions
 17. Groups of companies
- Signature
Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax (Payments on Account) Order 1993.