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*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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STATUTORY INSTRUMENTS

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**1996 No. 1196**

**The Value Added Tax (Payments on  
Account) (Amendment) Order 1996**

**8.** In article 12, after the words “Subject to articles” there shall be inserted “12A”, and for “one twelfth” there shall be substituted “one twenty-fourth”.