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STATUTORY INSTRUMENTS

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**1996 No. 1196**

**VALUE ADDED TAX**

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

*Approved by the House of Commons*

<i>Made</i>	- - - -	<i>30th April 1996</i>
<i>Laid before the House of Commons</i>	- -	<i>1st May 1996</i>
<i>Coming into force</i>		<i>1st June 1996</i>

**THE VALUE ADDED TAX (PAYMENTS ON ACCOUNT) (AMENDMENT) ORDER 1996**

1. This Order may be cited as the Value Added Tax...
2. The Value Added Tax (Payments on Account) Order 1993 shall...
3. In article 2: (a) in the definition of “the Act”,...
4. In article 8, for “Subject to articles 9 and 10...”
5. In article 9 the words “Subject to article 10 below,”...
6. Article 10 shall be omitted.
7. In article 11, after the words “Subject to paragraph (2)...”
8. In article 12, after the words “Subject to articles” there...
9. In articles 13, 14 and 15, for “one twelfth” there...
10. After article 12, there shall be inserted the following: (1) Subject to paragraph (5) below a taxable person who...
11. In article 17, for “section 29” there shall be substituted...

Signature

Explanatory Note