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STATUTORY INSTRUMENTS

2002 No. 1142

The Value Added Tax (Amendment) (No. 2) Regulations 2002

PART I

ANNUAL ACCOUNTING

- 5. In regulation 51, for paragraph (a)(i) substitute—
 - "(i) where the taxable person and Commissioners agree to such payment pattern, pay to the Commissioners by credit transfer on each relevant quarterly date the quarterly sum;".