

---

STATUTORY INSTRUMENTS

---

**1992 No. 1844**

**VALUE ADDED TAX**

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

<i>Made</i>	- - - -	<i>24th July 1992</i>
<i>Laid before the House of Commons</i>	- -	<i>28th July 1992</i>
<i>Coming into force</i>		<i>19th August 1992</i>

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

1. These Regulations may be cited as the Value Added Tax...
2. In these Regulations “payments on account ” has the same...
3. The Value Added Tax (Payments on Account) Regulations 1992 are...
4. Save in a case to which regulation 7 below applies,...
5. Save in a case to which regulation 7 below applies,...
6. Where a taxable person fails to make a payment on...
7. (1) In this regulation— (a) “body corporate ” means a...

Signature

Explanatory Note