
STATUTORY INSTRUMENTS

1997 No. 2542

**The Value Added Tax (Payments
on Account) (Appeals) Order 1997**

2. In section 83 of the Value Added Tax Act 1994 (appeals), after paragraph (f) there shall be inserted the following paragraph—

- “(fa) a decision contained in a notification under paragraph (4) of article 12A of the Value Added Tax (Payments on Account) Order 1993 that an election under paragraph (1) of that article shall cease to have effect;”**(1)**