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STATUTORY INSTRUMENTS

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**1992 No. 2868**

**VALUE ADDED TAX**

**The Value Added Tax (General)  
(Amendment) (No. 3) Regulations 1992**

*Made - - - - 17th November 1992*  
*Laid before the House of*  
*Commons - - - - 18th November 1992*  
*Coming into force - - 10th December 1992*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by paragraph 6(4) of Schedule 7 to the Value Added Tax Act 1983<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following Regulations:

1. These Regulations may be cited as the Value Added Tax (General) (Amendment) (No. 3) Regulations 1992 and shall come into force on 10th December 1992.
2. In regulation 65(1) of the Value Added Tax (General) Regulations 1985<sup>(2)</sup>, after “Act” in the first place where that word occurs there shall be inserted “or any order”.

New King’s Beam House,  
22 Upper Ground,  
LONDON SE1 9PJ  
17th November 1992

*E. Woods*  
Commissioner of Customs & Excise

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(1) 1983 c. 55; paragraph 6(4) of Schedule 7 was amended by section 16(1) of the Finance Act 1984 (c. 43); section 48(1) defines “the Commissioners” as meaning “the Commissioners of Customs and Excise”.  
(2) S.I. 1985/886; the only relevant amending instrument is S.I. 1987/1916.

**Status:** This is the original version (as it was originally made).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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## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations, which come into force on 10th December 1992, amend regulation 65(1) of the Value Added Tax (General) Regulations 1985 to enable distress to be levied where a person fails to make a payment on account as required by the Value Added Tax (Payments on Account) (No. 2) Order 1992 (S.I. [1992/1668](#)).