



# Finance Act 1996

## 1996 CHAPTER 8

### PART II

#### VALUE ADDED TAX

##### *Payment and enforcement*

#### **34 Method of making payments on account**

In section 28 of the Value Added Tax Act 1994 (payments on account of VAT), after subsection (2) there shall be inserted the following subsection—

“(2A) The Commissioners may give directions, to persons who are or may become liable by virtue of any order under this section to make payments on account of VAT, about the manner in which they are to make such payments; and where such a direction has been given to any person and has not subsequently been withdrawn, any duty of that person by virtue of such an order to make such a payment shall have effect as if it included a requirement for the payment to be made in the manner directed.”