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STATUTORY INSTRUMENTS

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**1992 No. 1510**

**VALUE ADDED TAX**

**The Value Added Tax (Payments on Account) Order 1992**

<i>Made</i> - - - -	<i>24th June 1992</i>
<i>Laid before the House of Commons</i> - -	<i>25th June 1992</i>
<i>Coming into force</i>	<i>31st July 1992</i>

**THE VALUE ADDED TAX (PAYMENTS ON ACCOUNT) ORDER 1992**

1. Citation and commencement
2. Interpretation
3. Payments on account
4. Persons to whom this Order applies
5. Time for payment
6. Save as the Commissioners may otherwise allow, where a prescribed...
7. Calculation of the payments on account
8. Where in the period of the year mentioned in either...
9. The amount of any payment on account which, in accordance...
10. If— (a) the total amount of tax, excluding the tax...
11. Business carried on in divisions
12. For the purpose of calculating the amount of each payment...
13. Groups of companies
14. Save as the Commissioners may otherwise allow, where any bodies...
15. Where, under article 14 above, a body corporate is treated...  
Signature  
Explanatory Note