
STATUTORY INSTRUMENTS

1992 No. 1536

VALUE ADDED TAX

The Value Added Tax (Payments on Account) Regulations 1992

<i>Made</i> - - - - -	<i>29th June 1992</i>
<i>Laid before the House of</i>	
<i>Commons</i> - - -	<i>6th July 1992</i>
<i>Coming into force</i>	<i>1st August 1992</i>

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

1. These Regulations may be cited as the Value Added Tax...
2. In these Regulations “payments on account” means such payments as...
3. The Commissioners shall notify in writing a taxable person who...
4. If in respect of a prescribed accounting period the total...
5. Where a taxable person is required to pay a payment...

Signature

Explanatory Note