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STATUTORY INSTRUMENTS

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**1992 No. 1668**

The Value Added Tax (Payments  
on Account) (No.2) Order 1992

**Calculation of the payments on account**

**10.** The amount of any payment on account which, in accordance with article 6 or 7 above, falls to be made in November 1992, December 1992 or January 1993 shall be determined in accordance with article 8 or 9 above, except that tax which the taxable person was liable to pay on goods imported from member States shall be excluded from the calculation of the total amount of tax.