

This Order supersedes S.I.1992/1510 published on 2nd July 1992 and is being issued free of charge to all known recipients of that Statutory Instrument. Order made by the Treasury, laid before the House of Commons under section 45(3) of the Value Added Tax Act 1983, for approval by resolution of that House within twenty-eight days beginning with the day on which the Order was made, subject to extension for periods of dissolution, prorogation or adjournment for more than four days.

STATUTORY INSTRUMENTS

1992 No. 1668

VALUE ADDED TAX

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

<i>Made</i>	- - - -	<i>13th July 1992</i>
<i>Laid before the House of Commons</i>	- - - -	<i>13th July 1992</i>
<i>Coming into force</i>	- -	<i>31st July 1992</i>

Whereas the Treasury consider it desirable to make an order under section 38C of the Value Added Tax Act 1983⁽¹⁾ in the interests of the national economy:

Now, therefore, the Treasury, in exercise of the powers conferred on them by section 38C(1), (2), (4) and (5) of the Value Added Tax Act 1983 and of all other powers enabling them in that behalf, hereby make the following Order:

⁽¹⁾ 1983 c. 55; section 38C was inserted by section 6 of the Finance Act 1992 (c. 20).