Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 10th December 1992, amend regulation 65(1) of the Value Added Tax (General) Regulations 1985 to enable distress to be levied where a person fails to make a payment on account as required by the Value Added Tax (Payments on Account) (No. 2) Order 1992 (S.I.1992/1668).