
STATUTORY INSTRUMENTS

1993 No. 2001

The Value Added Tax (Payments on Account) Order 1993

Time for payment

8. [^{F1}Subject to article 9 below,] in respect of each prescribed accounting period a payment on account shall be made to the Controller not later than—

- (a) the last day of the month next following the end of the first complete month included therein, and
- (b) the last day of the month next following the end of the second complete month included therein.

Textual Amendments

- F1** Words in [art. 8](#) substituted (1.6.1996) by [The Value Added Tax \(Payments on Account\) \(Amendment\) Order 1996 \(S.I. 1996/1196\)](#), arts. 1, 4
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Commencement Information

- I1** Art. 8 in force at 2.9.1993, see [art. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax (Payments on Account) Order 1993, Section 8.