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STATUTORY INSTRUMENTS

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**1993 No. 2001**

**VALUE ADDED TAX**

**The Value Added Tax (Payments on Account) Order 1993**

<i>Made</i>	- - - -	<i>9th August 1993</i>
<i>Laid before the House of Commons</i>	- -	<i>9th August 1993</i>
<i>Coming into force</i>		<i>2nd September 1993</i>

**THE VALUE ADDED TAX (PAYMENTS  
ON ACCOUNT) ORDER 1993**

1. Citation and commencement
  2. Interpretation
  3. Revocation
  4. Payments on account
  5. Persons to whom this Order applies
  6. (1) Subject to paragraph (2) below and article 16 below,...
  7. Cessation of duty to make payments on account
  8. Time for payment
  9. Subject to article 10 below, where a prescribed accounting period...
  10. Where a taxable person has agreed with the Commissioners to...
  11. Calculation of the payments on account
  12. Subject to articles 13, 14 and 15 below, the amount...
  13. If— (a) the total amount of tax, excluding the tax...
  14. If the total amount of tax, excluding the tax on...
  15. Where the payments on account payable by a taxable person...
  16. Business carried on in divisions
  17. Groups of companies
- Signature  
Explanatory Note