
STATUTORY INSTRUMENTS

1995 No. 2518

The Value Added Tax Regulations 1995

PART VI

PAYMENTS ON ACCOUNT

Payments on Account

[^{F1}**46A.**—(1) A payment on account and a payment in respect of a return to which regulation 40A above applies shall not be treated as having been made by the last day on which it is required to be made unless it is made in such a manner as secures that all the transactions can be completed that need to be completed before the whole of the amount becomes available to the Commissioners.

(2) For the purposes of this regulation and regulation 47 below, references to a payment being made by any day include references to its being made on that day.]

Textual Amendments

F1 [Reg. 46A](#) inserted (1.6.1996) by [The Value Added Tax \(Amendment\) \(No. 2\) Regulations 1996 \(S.I. 1996/1198\)](#), regs. 1, 4

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax Regulations 1995, Section 46A.