Status: This is the original version (as it was originally mad
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#### STATUTORY INSTRUMENTS

## 1995 No. 2518

## The Value Added Tax Regulations 1995

# PART VI PAYMENTS ON ACCOUNT

### **Payments on Account**

**47.** Where a taxable person fails to make a payment on account by the last day by which he is required to make it, that payment on account shall be recoverable as if it were VAT due from him.