
STATUTORY INSTRUMENTS

1995 No. 291

VALUE ADDED TAX

The Value Added Tax (Payments on Account) (Amendment) Order 1995

Approved by the House of Commons

<i>Made</i>	- - - -	<i>8th February 1995</i>
<i>Laid before the House of Commons</i>	- -	<i>9th February 1995</i>
<i>Coming into force</i>		<i>2nd March 1995</i>

THE VALUE ADDED TAX (PAYMENTS ON ACCOUNT) (AMENDMENT) ORDER 1995

1. Citation and commencement
2. The Value Added Tax (Payments on Account) Order 1993 shall...
3. In article 4(1) for "1st October 1993" there shall be...
4. For article 4(2) there shall be substituted—
5. For article 5 there shall be substituted— (1) Subject to paragraph (2) below and article 16 below,...
6. In article 6(1) for "31st May 1993" there shall be...
7. For article 11(1)(a) there shall be substituted—
8. For article 11(1)(b) there shall be substituted—
9. For article 11(1)(c) there shall be substituted—
10. In article 16(1)(a) for "1st June 1993" there shall be...
11. In article 16(1)(b) for "31st May 1993" there shall be...
12. For article 16(2) there shall be substituted—
13. This Order shall not apply where there is a duty...

Signature

Explanatory Note