tatus:	This is the	original	version	(as it was	originally made).	This
item of	legislation	is curren	ıtlv onlv	available	in its original form	nat.

STATUTORY INSTRUMENTS

1996 No. 1196

The Value Added Tax (Payments on Account) (Amendment) Order 1996

7. In article 11, after the words "Subject to paragraph (2) below and articles" there shall be inserted "12A", and for "one twelfth" there shall be substituted "one twenty-fourth".