
STATUTORY INSTRUMENTS

1996 No. 1198

The Value Added Tax (Amendment) (No. 2) Regulations 1996

3. After regulation 40 there shall be inserted the following:

“**40A.** Where the Commissioners in exercise of their power under section 28(2A)(1) of the Act have directed the manner in which payments on account under section 28 of the Act are to be made, a person who is liable to make such payments shall also pay any amount of VAT payable in respect of a return for any prescribed accounting period in the like manner.”.