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STATUTORY INSTRUMENTS

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**1997 No. 2542**

**VALUE ADDED TAX**

**The Value Added Tax (Payments  
on Account) (Appeals) Order 1997**

*Approved by the House of Commons*

<i>Made</i>	- - - -	<i>27th October 1997</i>
<i>Laid before the House of Commons</i>	- - - -	<i>27th October 1997</i>
<i>Coming into force</i>	- -	<i>1st December 1997</i>

The Treasury, in exercise of the powers conferred on them by section 28(2AA) of the Value Added Tax Act 1994<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following Order:

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<sup>(1)</sup> 1994 c. 23; section 28(2AA) was inserted by section 43 of the Finance Act 1997 (c. 16).