Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

## **EXPLANATORY NOTE**

(This note is not part of the Order)

This Order provides that section 22 of the Finance Act 2002 (c. 23) shall have effect in relation to supplies made on or after 1st January 2003.

Section 22 of the Finance Act 2002 inserts section 26A into the Value Added Tax Act 1994 (c. 23) (Disallowance of input tax where consideration not paid).