
STATUTORY INSTRUMENTS

2011 No. 21

VALUE ADDED TAX

The Value Added Tax (Payments on Account) (Amendment) Order 2011

Approved by the House of Commons

<i>Made</i>	- - - -	<i>10th January 2011</i>
<i>Laid before the House of Commons</i>	- - - -	<i>11th January 2011</i>
<i>Coming into force</i>		
<i>Articles 1 and 2(a), (c), (d) and (e)</i>		<i>1st June 2011</i>
<i>Article 2(b)</i>		<i>1st December 2011</i>

The Treasury consider it desirable to make an order under section 28 of the Value Added Tax Act 1994⁽¹⁾ in the interests of the national economy.

The Treasury make the following Order in exercise of the powers conferred by sections 28(1), (2), (4) and (5) of the Value Added Tax Act 1994.

(1) 1994 c. 23; section 28(2A) was inserted by section 34 of the Finance Act 1996 (c. 8) and section 28(2AA) was inserted by section 43 of the Finance Act 1997 (c. 16).