

The Value Added Tax (Payments on Account) Order 1993 (Statutory Instruments: 1993: 2001)

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Description: -

- English Law

English Law

Taxation

English law: taxation law The Value Added Tax (Payments on Account) Order 1993 (Statutory Instruments: 1993: 2001)

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Notes: -

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Finance Act, 1993

B Where to File the Return and Pay the Tax. Among imports, intermediate goods were taxed on a scale ranging from 0 to 35 percent, consumer goods on a scale of 0 to 100 percent, and luxuries at a flat rate of 200 percent. Any provision of existing general or special law to the contrary notwithstanding, the books of accounts and other pertinent records of tax-exempt organizations or grantees of tax incentives shall be subject to examination by the Bureau of Internal Revenue for purposes of ascertaining compliance with the conditions under which they have been granted tax exemptions or tax incentives, and their tax liability, if any.

List of Statutory Instruments of the United Kingdom, 1993

Failure to Surrender Property Placed under Distraint and Levy. In case of imported leaf tobacco and products thereof, the inspection fee shall be paid by the importer before removal from customs' custody.

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Miscellaneous Amendment of Enactments Amendments Consequential on Changes in Rates of Tax Amendments Consequential on Changes in Personal Reliefs Rates of Excise Duty on Tobacco Products Rates of Excise Duty on Cider and Perry Rates of Excise Duty on Wine and Made Wine Enactments Repealed Acts Referred to 1992, No. Provided, That the Department of Finance shall establish a VAT refund center in the Bureau of Internal Revenue BIR and in the Bureau of Customs BOC that will handle the processing and granting of cash refunds of creditable input tax.

Finance Act, 1993

It shall also include the transitional input tax determined in accordance with Section 111 of this Code. Petroleum products, including naphtha, LPG, petroleum coke, refinery fuel and other products of distillation, when used as input, feedstock or as raw material in the manufacturing of petrochemical products, or in the refining of petroleum products, or as replacement fuel for natural-gas-fired-combined cycle power plant in lieu of locally-extracted natural gas during the non-availability thereof, subject to the rules and regulations to be promulgated by the Secretary of Finance,

per liter of volume capacity, zero P0. If the input tax exceeds the output tax, the excess shall be carried over to the succeeding quarter or quarters.

Irish Statute Book

The taxpayers shall be informed in writing of the law and the facts on which the assessment is made; otherwise, the assessment shall be void.

List of Statutory Instruments of the United Kingdom, 2006

B Bond for the Succeeding Years of Operation. The taxes imposed herein shall be payable at the end of each quarter and it shall be the duty of the proprietor, lessee or operator concerned, as well as any party liable, within twenty 20 days after the end of each quarter, to make a true and complete return of the amount of the gross receipts derived during the preceding quarter and pay the tax due thereon. Value-Added Tax on Importation of Goods.

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