

---

STATUTORY INSTRUMENTS

---

**2023 No. 412**

**VALUE ADDED TAX**

The Value Added Tax (Margin Schemes and Removal or Export of Goods: VAT-related Payments) (Late Payment Interest and Repayment Interest) (Amendment) Order 2023

<i>Made</i>	- - - -	<i>4th April 2023</i>
<i>Laid before the House of Commons</i>	- -	<i>5th April 2023</i>
<i>Coming into force</i>		<i>1st May 2023</i>

**THE VALUE ADDED TAX (MARGIN SCHEMES AND REMOVAL OR EXPORT OF GOODS: VAT-RELATED PAYMENTS) (LATE PAYMENT INTEREST AND REPAYMENT INTEREST) (AMENDMENT) ORDER 2023**

1. Citation and commencement
  2. Amendments to the Value Added Tax (Margin Schemes and Removal or Export of Goods: VAT-related Payments) Order 2023
- Signature  
Explanatory Note