
STATUTORY INSTRUMENTS

2023 No. 68

**The Value Added Tax (Margin Schemes and Removal
or Export of Goods: VAT-related Payments) Order 2023**

Offences

- 13.**—(1) Section 72 of VATA(1) (offences) applies with the following modifications.
- (2) Subsections (1) and (8) apply as if any references in those subsections—
- (a) to the evasion of VAT include a reference to the obtaining of a VAT-related payment under article 8; and
 - (b) to the amount of the VAT are references, in relation to the obtaining of a VAT-related payment, to the amount falsely claimed by way of the claim made under article 8.
- (3) Anything done for the purposes of a claim under article 8, including the production, furnishing or sending of any document and the furnishing of any information or any statement in relation to such a claim, is to be treated as being done for the purposes of VATA.
- (4) Subsection (5) applies as if the reference to a refund under section 35 or 36 of VATA includes a reference to a VAT-related payment under article 8.

Commencement Information

- II** [Art. 13](#) in force at 1.5.2023, see [art. 1\(1\)](#)

(1) Section 72 was amended by section 17(1) and (5) of the Finance Act 2003 (c. 14), section 84(4) of, and paragraphs 3 and 8(a) of Schedule 22 to, and section 114 of, and Part 5 of Schedule 27 to, the Finance Act 2007 (c. 11), regulation 2(2) and paragraph 8 of Schedule 2 of S.I. 2015/664 and section 43 of, and paragraphs 1 and 63 of Schedule 8 to, the Taxation (Cross-border Trade) Act 2018.

Changes to legislation:

There are currently no known outstanding effects for the The Value Added Tax (Margin Schemes and Removal or Export of Goods: VAT-related Payments) Order 2023, Section 13.