

STATUTORY INSTRUMENTS

2023 No. 68

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

Assessment: overclaims

15.—(1) Where a person has made a claim under article 8 and, as a result of that claim, an amount has been paid or credited to that person which ought not to have been paid or credited, or which would not have been so paid or credited had the facts been known or been as they later turn out to be, the Commissioners may assess that amount to the best of their judgment and notify it to that person.

(2) An assessment under paragraph (1) must, subject to paragraph (4), be made within the time limit provided for in paragraph (3) and must not be made after the later of the following—

- (a) 2 years after the end of the prescribed period in which the claim was paid or credited; or
- (b) one year after evidence of facts, sufficient in the opinion of the Commissioners to justify the making of an assessment, comes to their knowledge,

but (subject to paragraph (3)) where such further evidence comes to the Commissioners' knowledge after the making of an assessment under paragraph (1), another assessment may be made under that paragraph, in addition to any earlier assessment.

(3) Subject to paragraph (4), an assessment under paragraph (1) must not be made more than 4 years after the end of the prescribed period in which the claim was paid or credited.

(4) Subsections (4) to (4B) of section 77 of VATA(1) (assessments: time limits and supplementary assessments) apply to an assessment under paragraph (1) as if the references to a loss of VAT included references to a payment or crediting of a claim or part of a claim under article 8 which was not due to the claimant.

(5) Paragraph (6) applies, subject to the provisions of VATA as to appeals which are applied by article 17, where an assessment has been made and notified to any person under paragraph (1).

(6) Where this paragraph applies—

- (a) the assessment is to be paid in the form and manner directed by the Commissioners; and
- (b) paragraph 5 of Schedule 11 (administration, collection and enforcement: recovery of VAT etc.) to VATA(2) applies to the amount assessed as if it is VAT due from the person assessed.

Commencement Information

II Art. 15 in force at 1.5.2023, see [art. 1\(1\)](#)

- (1) Subsections (4) to (4B) were substituted for subsection (4) as originally drafted by section 118(1) of, and paragraphs 32, 34(1) and (3) of Schedule 39 to, the Finance Act 2008 (c. 9), subsection (4A) was amended by section 66 of, and paragraph 51 of Schedule 17 to, the Finance (No. 2) Act 2017 (c. 32) and subsection (4) was amended by section 43 of, and paragraphs 1 and 69(1) and (5) of Schedule 8 to, the Taxation (Cross-border Trade) Act 2018.
- (2) Paragraph 5 was amended by section 113 of, and Part 5(2) of Schedule 18 to, the Finance Act 1997 (c. 16).

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 15. (See end of Document for details)

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