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STATUTORY INSTRUMENTS

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**2023 No. 68**

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

**Set-off**

**16.** In any case where—

- (a) an amount is due from the Commissioners to a person (P) under article 8; and
- (b) P is liable to pay a sum by way of an assessment under this Order, or a penalty under—
  - (i) VATA;
  - (ii) Schedule 24 to the Finance Act 2007; or
  - (iii) Schedule 36 to the Finance Act 2008;

the amount referred to in paragraph (a) is set-off against the sum referred to in paragraph (b) and, accordingly, to the extent of the set-off, the obligations of the Commissioners and P are discharged.

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**Commencement Information**

**II** [Art. 16](#) in force at 1.5.2023, see [art. 1\(1\)](#)

**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 16.