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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**

**[<sup>F1</sup>Interest**

**16A.** For the purposes of section 102 of the Finance Act 2009<sup>(1)</sup>, in the case of an amount which is payable by virtue of a claim under article 8, the repayment interest start date is the last day of a period of 4 months beginning on the day on which that claim is made.]

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**Textual Amendments**

- F1** Arts. 16A-16D inserted (1.5.2023) by [The Value Added Tax \(Margin Schemes and Removal or Export of Goods: VAT-related Payments\) \(Late Payment Interest and Repayment Interest\) \(Amendment\) Order 2023 \(S.I. 2023/412\)](#), arts. 1, **2(2)**

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<sup>(1)</sup> “VAT-related payment” is defined in section 50B(4) of VATA.

**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 16A.