
STATUTORY INSTRUMENTS

2023 No. 68

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

Appeals

17.—(1) An appeal lies to a tribunal⁽¹⁾ in respect of the following—

- (a) the amount of a VAT-related payment pursuant to a claim under article 8; and
- (b) an assessment under article 15.

(2) Part 5 of VATA⁽²⁾ (reviews and appeals), and any orders or regulations made under that Part, apply for the purposes of this Order subject to the following modifications—

- (a) an appeal under paragraph (1) is to be treated as an appeal which lies to the tribunal under section 83(1) of VATA but not under any particular paragraph of that subsection; and
- (b) section 84 of VATA is to apply as if subsections (3) and (4) of that section include a reference to appeals against decisions relating to matters mentioned in sub-paragraphs (1) (a) and (b).

(1) “tribunal” is defined in section 82 of VATA.

(2) Part 5 was relevantly amended by section 31(3) of the Finance Act 1997, section 16 of, and paragraph 4 of Schedule 2 to, the Finance Act 1999 (c. 16), section 23(3) of the Finance Act 2002 (c. 23), section 17(1) and (7) of the Finance Act 2003 (c. 14), section 19(1) of, and paragraphs 5(1) and (3) of Schedule 2 to, the Finance Act 2004 (c. 12), section 93(9) of the Finance Act 2007, articles 3(1) and (3) of S.I. 2008/1146, paragraphs 216 to 224 of Schedule 1 to S.I. 2009/56, article 4 of S.I. 2014/1264, section 103 of, and paragraphs 11 and 17 of Schedule 22 to, the Finance Act 2014 (c. 26), section 124(1) and (4) of the Finance Act 2016 (c. 24), section 43 of, and paragraph 73 of Schedule 8 to, the Taxation (Cross-border Trade) Act 2018 and section 118(1) of, and paragraphs 15 and 24 to 27 of Schedule 27 to, the Finance Act 2021 (c. 26).