
STATUTORY INSTRUMENTS

2023 No. 68

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

Payment representative

6.—(1) The Commissioners may, as a condition of allowing a claim under article 8 (a claim) to be paid, direct that a non-established claimant must appoint a person to act as a payment representative on that claimant's behalf in relation to that claim.

(2) A non-established claimant may, with the agreement of the Commissioners, appoint a person as a payment representative to act on that claimant's behalf in relation to a claim.

(3) A payment representative is —

- (a) entitled to act on behalf of the principal for any purpose connected with a claim; and
- (b) jointly and severally liable with the principal for any liability resulting from a claim being incorrect.

(4) A person may only be appointed as a payment representative under paragraph (1) or (2) if that person is registered under VATA and has a business establishment in the United Kingdom.

(5) A payment representative is not by virtue of sub-paragraph (3)(b) guilty of any offence except in so far as—

- (a) the payment representative has consented to, or connived in, the commission of the offence by the principal; or
- (b) the commission of the offence by the principal is attributable to any neglect on the part of the payment representative.

(6) The Commissioners may direct the manner and circumstances in which a person is to be appointed as a payment representative and a direction may include such provision as the Commissioners think fit for the maintenance of a register of the names of payment representatives recorded against the names of their principals.

(7) Where the Commissioners have made a direction under paragraph (1), the person (P) to whom the notice is addressed must not be treated as having been directed to appoint a payment representative unless the Commissioners have either—

- (a) served a notice of the direction on P; or
- (b) taken all such other steps as appear to them to be reasonable for bringing the direction to the attention of P.

(8) In this article—

“non-established claimant” means a person who—

- (a) does not have a business establishment in the United Kingdom; and
- (b) does not have an appointed VAT representative⁽¹⁾;

“payment representative” means a person appointed in accordance with paragraph (1) or (2);

(1) Section 48(2A) of VATA defines a VAT representative for the purposes of that Act as a person appointed under subsection (1ZA) or (2) of section 48.

“principal” in relation to a payment representative means the non-established claimant on whose behalf that payment representative has been appointed.