
STATUTORY INSTRUMENTS

2023 No. 68

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

Method of claiming

7.—(1) A taxable person who has a business establishment in the United Kingdom and who makes a claim must make it by accounting for it in that person’s VAT return as if it were input tax⁽¹⁾ incurred on the relevant supply at the relevant time⁽²⁾.

(2) Accordingly, any provision made by or under any enactment that applies to input tax applies to a claim made under paragraph (1), as if that claim were accounting for input tax.

(3) A person to whom paragraph (1) does not apply must make a claim in accordance with article 8.

Commencement Information

II [Art. 7](#) in force at 1.5.2023, see [art. 1\(1\)](#)

(1) “input tax” is defined in section 24(1) of VATA; section 24(1) was amended by section 43 of, and paragraphs 1 and 24 of Schedule 8 to, the Taxation (Cross-border) Trade Act 2018 (c. 22).

(2) “relevant time” is defined in section 50B(2)(c) of VATA as “the time of the removal or export”.

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 7.