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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**

**Method of claiming**

- 8.—(1) A person making a claim under this article (the claim) must—
- (a) make it in the form and manner; and
  - (b) furnish such information or supporting documentation;  
as the Commissioners direct.
- (2) The claim—
- (a) must be made in respect of the prescribed period in which the relevant time applicable to the relevant supply occurs; and
  - (b) may not be made if a period of more than 4 years has elapsed since the end of the prescribed period during which the relevant time applicable to the relevant supply occurred.
- (3) Save as the Commissioners otherwise direct, no more than 4 claims may be made in respect of a prescribed period.
- (4) The claim may not be made for a period of less than 3 months and may not be made for a longer period than a prescribed period, provided that the claim may be made for a period of less than 3 months where either—
- (a) that period represents the final part of a prescribed period; or
  - (b) a prescribed period is a period of less than 3 months.
- (5) Subject to paragraph (6), a prescribed period is a period of 12 months beginning on the first day of the month specified by the Commissioners in a direction.
- (6) The Commissioners may direct that a prescribed period is a period of less than or more than 12 months.