

---

STATUTORY INSTRUMENTS

---

**2023 No. 68**

**VALUE ADDED TAX**

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

<i>Made</i>	- - - -	<i>24th January 2023</i>
<i>Laid before the House of Commons</i>	- -	<i>25th January 2023</i>
<i>Coming into force</i>		<i>1st May 2023</i>

THE VALUE ADDED TAX (MARGIN SCHEMES AND REMOVAL  
OR EXPORT OF GOODS: VAT-RELATED PAYMENTS) ORDER 2023

1. Citation, commencement and effect
  2. Interpretation
  3. VAT-related payments
  4. (1) The supply specified for the purposes of article 3...
  5. VAT-related payment: consideration for supply
  6. Payment representative
  7. Method of claiming
  8. (1) A person making a claim under this article (the...
  9. Error correction
  10. Denomination of payment and deduction of bank charges
  11. Records
  12. Application of Schedule 36 to the Finance Act 2008
  13. Offences
  14. Penalties for errors
  15. Assessment: overclaims
  16. Set-off
  17. Appeals
- Signature  
Explanatory Note