

---

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 Treasury, in exercise of the powers conferred by section 50B(1) and (5) to (7) of the Value Added Tax Act 1994<sup>(1)</sup>, make the following Order:

---

<sup>(1)</sup> 1994 c. 23 (“VATA”). Section 50B was inserted by section 70 of the Finance Act 2022 (c. 3).