
STATUTORY INSTRUMENTS

2023 No. 68

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

Penalties for errors

14.—(1) Schedule 24 to the Finance Act 2007⁽¹⁾ (penalties for errors) (the Schedule) applies to a claim made under article 8 (the claim) with the following modifications.

(2) Part 1 (liability for penalty) applies as if—

- (a) the claim, including any return, statement or declaration made in connection with the claim, is a document of a kind listed in the Table in paragraph 1 of the Schedule;
- (b) the claim concerns a repayment of VAT; and
- (c) references to an assessment include an assessment under article 15;

and other Parts of the Schedule apply in accordance with these modifications.

(3) References in the Schedule to a tax period include references to a prescribed period.

Commencement Information

II Art. 14 in force at 1.5.2023, see **art. 1(1)**

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 14.