
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

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

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
 - 16A Interest
 - 16B Certain amounts of repayment interest recoverable as late payment interest
 - 16C Interest: common period rules for VAT-related payments
 - 16D Recovery of Interest
 17. Appeals
- Signature
Explanatory Note

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.