
STATUTORY INSTRUMENTS

2023 No. 68

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

Citation, commencement and effect

1.—(1) This Order may be cited as the Value Added Tax (Margin Schemes and Removal or Export of Goods: VAT-related Payments) Order 2023 and comes into force on 1st May 2023.

(2) This Order has effect in relation to goods removed to Northern Ireland⁽¹⁾, or exported, on or after 1 May 2023.

Commencement Information

II [Art. 1](#) in force at 1.5.2023, see [art. 1\(1\)](#)

⁽¹⁾ Section 50B of VATA allows the Treasury to make provision for a VAT-related payment to be made in respect of a relevant supply. A “relevant supply” is defined in section 50B(2) of VATA. In order to qualify as a relevant supply, the supply must (amongst other things) be a supply to a person who takes possession of the supplied goods in Great Britain or the Isle of Man in circumstances where the goods are then removed to Northern Ireland or exported. The removals to which the Order applies are therefore removals to Northern Ireland.

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 1.