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STATUTORY INSTRUMENTS

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**1995 No. 2518**

The Value Added Tax Regulations 1995

PART XXI

REPAYMENTS TO THIRD COUNTRY TRADERS

**False, altered or incorrect claims**

**197.** Where any sum has been repaid to a claimant as a result of an incorrect claim, the amount of any subsequent repayment to that claimant may be reduced by the said sum.