
STATUTORY INSTRUMENTS

1987 No. 2015

The Value Added Tax (Repayments to
Third Country Traders) Regulations 1987

Treatment of claim and repayment claimed

10. For the purposes of paragraph 4 of Schedule 7 to the Act (provisions as to tax assessments) any claim made under these Regulations shall be treated as a return required under paragraph 2 of Schedule 7 to the Act.