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STATUTORY INSTRUMENTS

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**1987 No. 2015**

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

**Treatment of claim and repayment claimed**

**11.** For the purposes of section 40(1)(c) of the Act (provisions as to appeals) repayments claimed under these Regulations shall be treated as the amount of any input tax which may be credited to a person.