Status:	This is the	original	version	(as it was	originally made). This	
item of	legislation	is curren	tlv onlv	available	in its original format.	

STATUTORY INSTRUMENTS

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.