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STATUTORY INSTRUMENTS

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**1991 No. 371**

**VALUE ADDED TAX**

**The Value Added Tax (Refunds  
for Bad Depts) Regulations 1991**

*Made* - - - - - *28th February 1991*  
*Laid before Parliament* *7th March 1991*  
*Coming into force* *1st april 1991*

**THE VALUE ADDED TAX (REFUNDS  
FOR BAD DEPTS) REGULATIONS 1991**

1. Citation and commencement
  2. Interpretation
  3. The making of a claim to the Commissioners
  4. Evidence required of the claimant in support of the claim
  5. Records required to be kept by the claimant
  6. Preservation of documents and records and duty to produce
  7. Attribution of payments
  8. Repayment of a refund
  9. Writing off debts
- Signature  
Explanatory Note