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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Paragraph 5. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 29

#### ADMINISTRATION OF VAT

- 5 (1) Section 39(3) (repayment of VAT to those in business overseas) is amended as follows.
- (2) Before paragraph (a) insert—
- “(za) for claims to be made in such form and manner as may be specified in the scheme or by the Commissioners in accordance with the scheme;”.
- (3) For paragraph (c) substitute—
- “(c) for generally regulating—
- (i) the time by which claims must be made, and
  - (ii) the methods by which the amount of any repayment is to be determined and the repayment is to be made.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 5.