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STATUTORY INSTRUMENTS

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**1998 No. 3132**

The Civil Procedure Rules 1998

[<sup>F1</sup>PART 45

FIXED COSTS

*SECTION 1*

*General Provisions*

[<sup>F1</sup>VAT

**45.2.** Where appropriate, VAT may be recovered in addition to the amount of fixed costs in Section IV, Section VI, Section VII or Section VIII of this Part and any reference to fixed costs in those Sections is a reference to those costs net of any such VAT.]

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**Textual Amendments**

**F1** Pt. 45 substituted (1.10.2023) by [The Civil Procedure \(Amendment No. 2\) Rules 2023 \(S.I. 2023/572\)](#), rule 1(1), [Sch. 3](#) (with [rule 2](#))

**Changes to legislation:**

There are currently no known outstanding effects for the The Civil Procedure Rules 1998, Section 45.2.