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Date 03/09/2009
Our Ref New Penalties Regime
Your Ref 2624

Dear Sir / Madam

The UK has introduced a new system of penalties for errors in tax returns, including VAT refund claims – See Web Link below:

<http://www.hmrc.gov.uk/vat/new-pens-refunds.pdf>

These new penalties apply to VAT claims made under the EC 13th Directive (86/560/EEC) by businesses based outside the European Union, for years commencing on or after 1 July 2008 and to VAT claims made under the EC 8th Directive made by businesses based in other European Union member states, for years commencing on or after 1 January 2009.

Kind regards

KATHLEEN BURKE

Information is available in large print, audio tape and Braille formats.
Type Talk service prefix number – 18001



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