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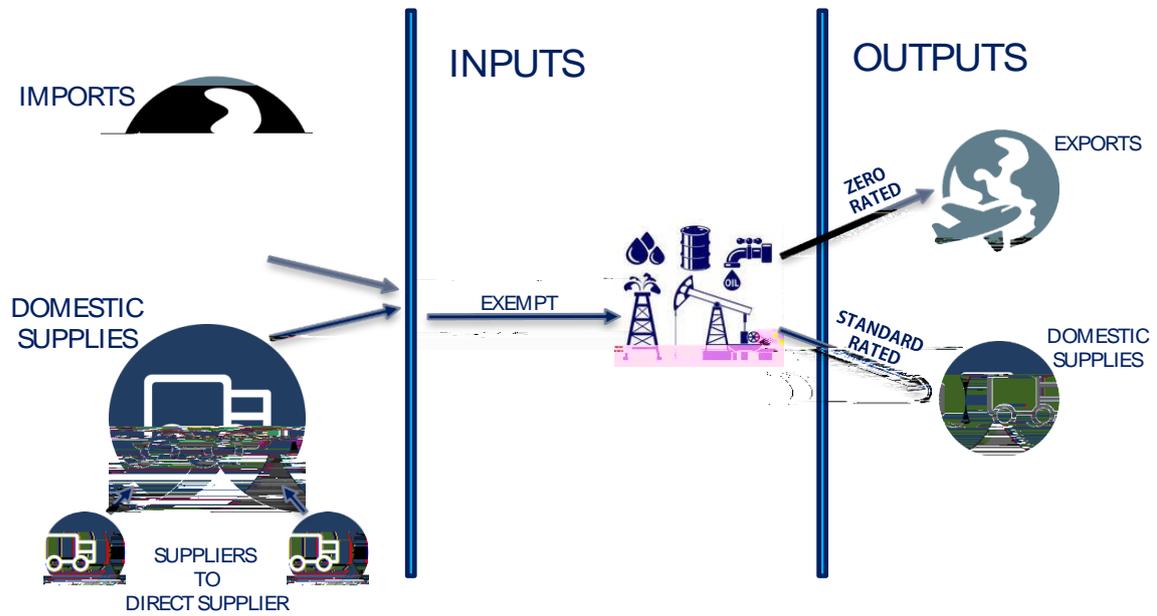
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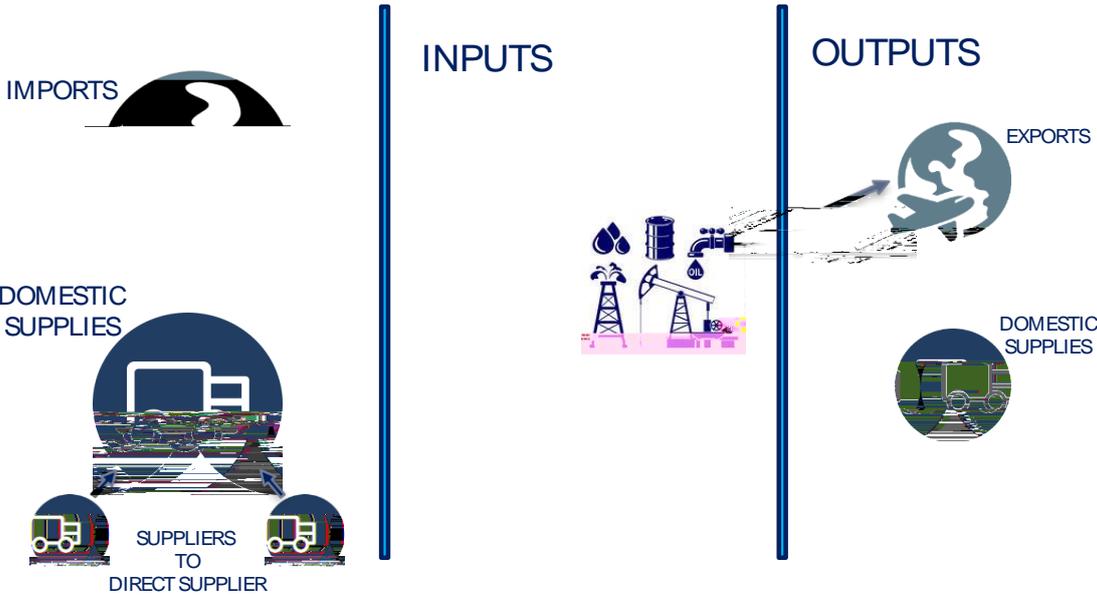
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VAT POLICY OPTIONS

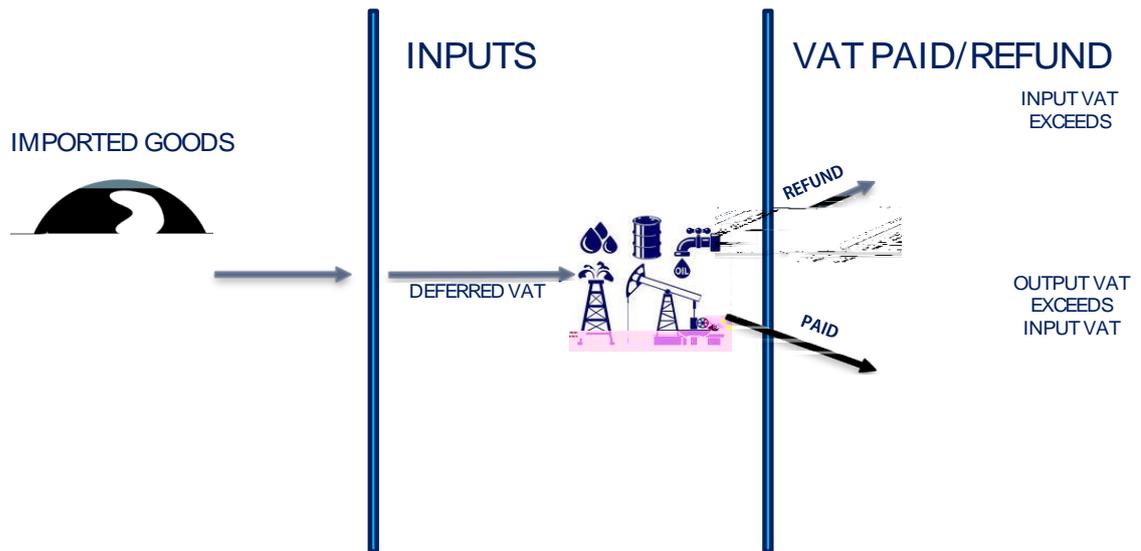


¹³ It may be that there are certain types of goods or services used by many industries that are standard-rated and an input VAT refund may still potentially arise. It can, however, be expected that this refund would be significantly less.

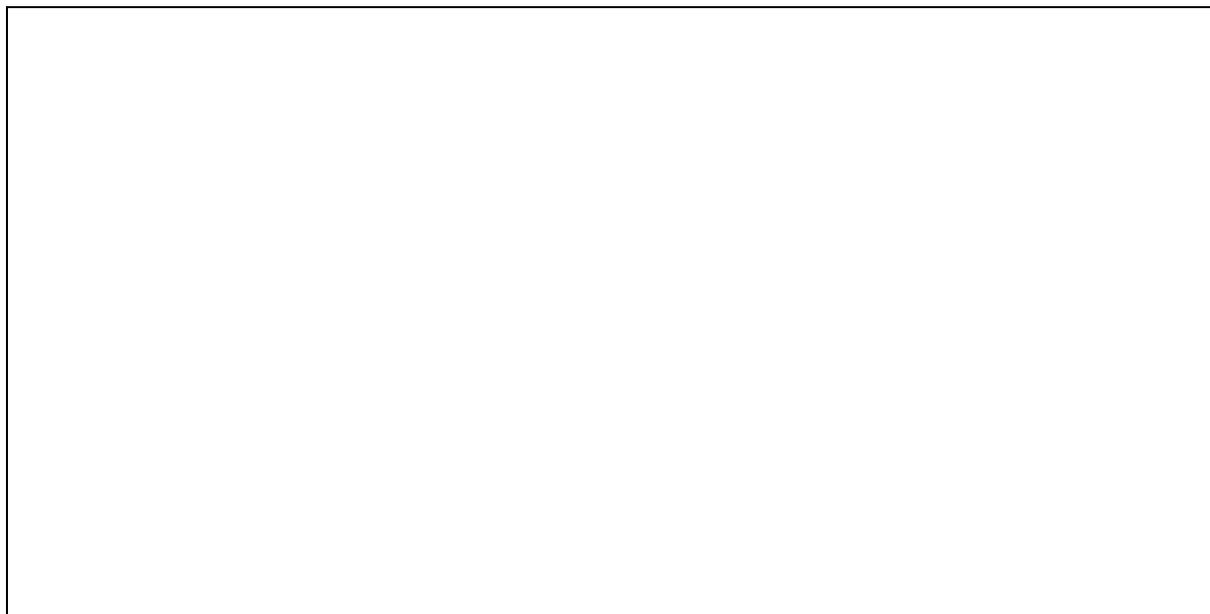
VAT POLICY OPTIONS



VAT POLICY OPTIONS



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²⁰ If the extractive site is situated within the scope of the VAT then no special consideration is required.

²¹ This is generally 12 nautical miles from the shore of a country.

