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APPLICATIONS

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Repatriated income - Extent and basis of chargeability

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Apportionment of input tax - Taxable person has the right to choose any method of apportionment of input tax

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Extent of chargeability - Stock held by taxable person excludes VAT - VAT is charged at the time of supply of such stock to buyers

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Chargeability – Whether broking services and management of foreign going ships are VAT chargeable

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Commissioner’s powers to determine whether documents are satisfactory – Such powers are limited to imported goods

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Extent of chargeability – Whether stevedoring services are zero rated

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Failure to comply with mandatory provisions of VAT Regulation - Whether such failure did lead to failure to account for the demanded tax - VAT (Imported Services) Regulations, 2001

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Interest for late payment of VAT refund - When does it start to accrue

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