Tax and Duty Manual Part 37-00-31A

## Debits and Credits: 4-year repayment claim processing and time limits

## Part 37-00-31A

This document should be read in conjunction with section 865 and 865B of the Taxes Consolidation Act 1997.

See also Repayments and Offsets of Taxes and Duties - Part 37-00-30

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The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

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