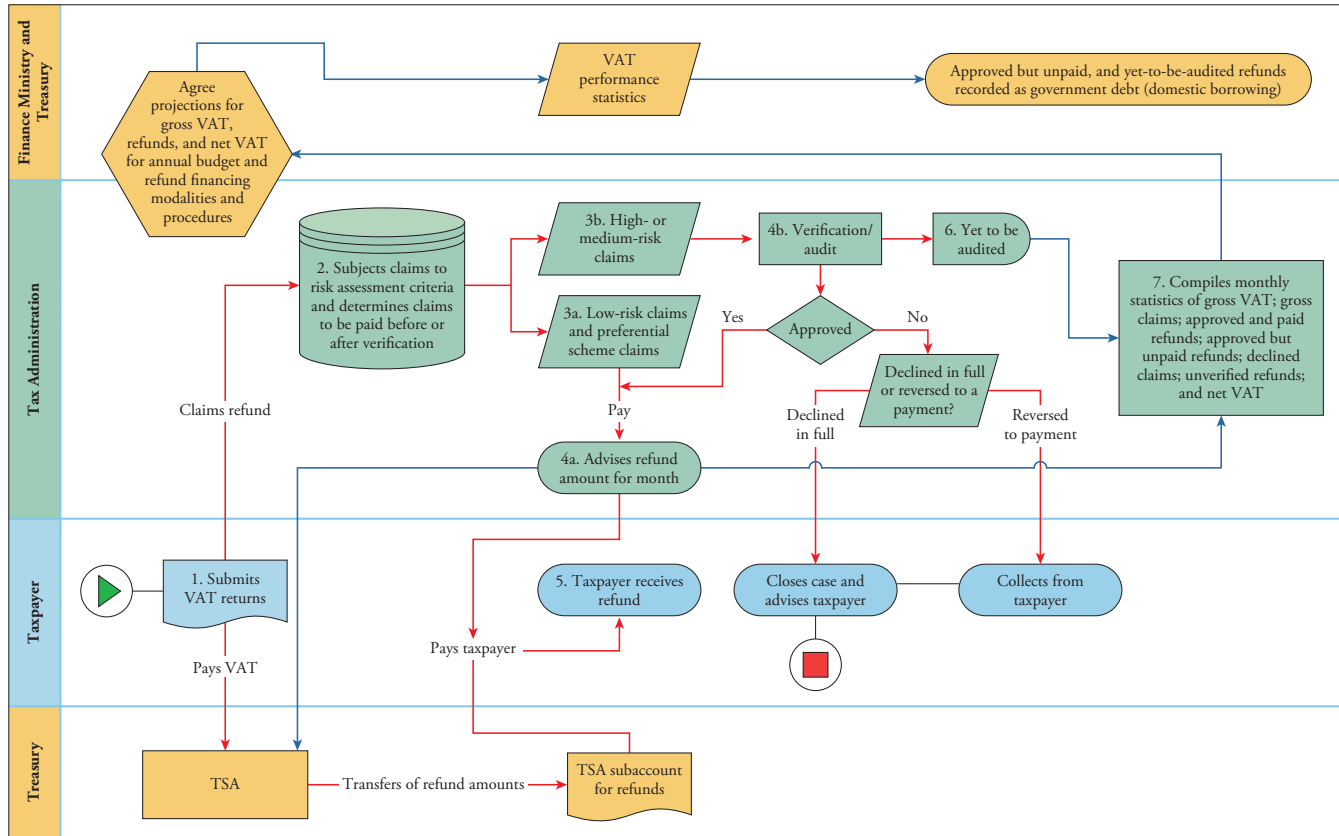


Annex 1. A Framework for VAT Refund Management

Annex Figure 1.1. A Framework for VAT Refund Management (Detailed Steps)



Source: IMF staff.
 Note: TSA = treasury single account; VAT = value-added tax.

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