

HM Courts & Tribunal Service
First Tier Tribunal (Tax Chamber)
PO Box 16972
Birmingham
B16 6TZ

insert date March 2016

Dear Sirs

Appellant: *insert club name here*
Reference: *insert appeal reference here*

We attach the questionnaire provided by HM Courts and Tribunals Service in regard to the appeal against the decision of HM Revenue & Customs to reject the claim for VAT overstated on income generated from the gaming machine(s) operated.

The period of claim covered by this appeal is between 6 December 2005 and 31 January 2013 with the appellant understanding that a test case will be brought to enable this matter to be brought a conclusion.

We attach a document setting out the basis for the appeal, noting the similarities between the machine(s) operated by the appellant and the B3A comparator machines

If you have any questions regarding this matter please contact the author at the address above.

Yours faithfully

Insert name of letter writer
Insert position of letter writer

Enc: Completed form BTC00.DOT
Comparison of machines operated by the appellant and the B3A machine