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 before 6 December 2005 and we wish this appeal to stand behind the appeal known as Rank FOBT. In addition we understand that further appeals/test cases may be brought with comparator machines other than the FOBT machine compared in the Rank part 2 appeal and we wish to preserve our right to also stand behind any other such appeal, should such an appeal be taken forward.

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