

**TO ALL BRANCH SECRETARIES – PLEASE MAKE THIS INFORMATION AVAILABLE TO YOUR CLUBS. THIS IS ALSO BEING PLACED ON THE CIU WEBSITE**

Many clubs will have submitted, or had submitted on their behalf, claims for VAT considered overpaid on gaming machine income, possibly for periods prior to 6 December 2005 as well as for periods after that date, up to and including 31 January 2013.

To ensure these claims were kept alive, appeals were submitted to HM Courts and Tribunals Service (HMCTS) and stood behind the Rank litigation.

Part of the Rank litigation is now finalised in favour of HMRC and HMCTS are asking all clubs

- whether they wish to withdraw their appeal(s) - meaning any chances of recovering moneys from HMRC would be lost, **or**
- whether they wish to continue.– in which instance HMCTS need to be told by clubs the justification for this, i.e. which ongoing litigation/case do clubs wish to stand behind.

HMCTS set out 3 periods in which claims were made

- 1<sup>st</sup> November 1998 to 5<sup>th</sup> December 2005 (referred to as Linneweber 1)
- 6<sup>th</sup> December 2005 to 31<sup>st</sup> January 2013 (referred to as Linneweber 2)
- 1<sup>st</sup> February 2013 onwards.

I attach to this email

- a background note explaining what actions are required by those clubs who submitted claims
- a choice of two standard reply letters to accompany completed HMCTS form - **Linneweber Letter 1 & Linneweber Letter 2**
- advice on completing section 3 of the HMCTS form

Clubs need to action if they

- only submitted a Rank/Linneweber 1 claim (pre 6 December 2005) – **use Linneweber Letter 1**
- only submitted a Linneweber 2 claim (or claims) (for any periods between 6 December 2005 and 31 January 2013) - **use Linneweber Letter 2**
- submitted both Rank/Linneweber 1 and Linneweber 2 claims -**use combined letters Linneweber 1 and Linneweber 2**
- Where appeals are in respect of Linneweber 2, clubs should also attach the document HMCTS response to section 3

If required, clubs should seek assistance from their original advisor on this matter. CIU Head Office are unable to advise individual clubs beyond the content of this email.

**All clubs should be mindful that HMCTS require a response by 24<sup>th</sup> March 2016.**