



HM Revenue
& Customs

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Date 11 March 2016
Our ref WMBC/APEC/S0927/DL1900/AS
Your ref
VAT number 165 6324 58

Web www.gov.uk

Dear Mr Michael Kostrzewski

I refer to your letter of 21 January regarding Partial Exemption Calculations.

I can confirm that the waiver for breach of 5% de-minimis limit has been accepted.

Therefore, where your exempt input tax is insignificant you can treat it as if it were taxable input tax and recover it in full if its total value is less than a prescribed amount.

For more information I refer you to Notice 706: Partial Exemption, in particular section 11, the de minimis rule. Notice can be found on our website at <https://www.gov.uk/government/publications/vat-notice-706-partial-exemption/vat-notice-706-partial-exemption#the-de-minimis-rule>

If you have any queries please do not hesitate to contact HMRC.

Yours sincerely

Mrs Amanda Symons
Higher Officer

To find out what you can expect from us and what we expect from you go to www.gov.uk/hmrc/your-charter and have a look at 'Your Charter'.

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Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001

