

North Devon Theatres' Trust - in Administration

Date of Administration: **23 January 2017**

CREDITOR'S STATEMENT OF CLAIM

Name and address of creditor: _____

Registered number (for Companies): _____

Amount claimed in the Administration:
(Including VAT) £ _____

Signature of creditor: _____

Name of signatory in BLOCK LETTERS: _____

Creditor's reference for future correspondence _____

Telephone: _____

Fax: _____

E-mail: _____

Date: _____/_____/_____

Please provide appropriate documentation in support of your claim.
If you are registered for VAT the amount claimed should include VAT even if VAT bad debt relief has been claimed under the Value Added Tax Act 1994.

Please return this form when you have completed it to J M Williams, Bishop Fleming LLP, 2nd Floor Stratus House, Emperor Way, Exeter Business Park, Exeter, EX1 3QS.

Creditors registered for VAT may be able to claim VAT bad debt relief in accordance with Section 36 Value Added Tax Act 1994. In broad terms relief is available when the debt is six months old and "written off" by the creditor entering it on his VAT refunds-for-bad-debts-account.

Claims lodged in the Administration should be gross, including any VAT element. Amounts claimed should also be net of any discount and any adjustment made to set-off amounts owed by the creditor to the company in Administration. If/when dividends are paid, creditors who have claimed VAT bad debt relief must apportion the dividend between VAT and the net element of their claim and account to HM Revenue & Customs for the VAT element through their VAT return.

Insolvency Practitioners have no role in administering VAT bad debt relief under the Value Added Tax Act 1994. Creditors who are uncertain how to claim should contact their VAT office or take professional advice.