

120740

Further email exchanges with Mr Airey 25.3.14

From: Francis Airey [[mailto:\[REDACTED\].com](mailto:[REDACTED].com)]

Sent: 25 March 2014 09:51

To: Withers, Simon

Subject: Your email of 24 Marh

25.03.2014

For Simon WITHERS

From J F AIREY

Dear Mr Withers

Thank you for your email yesterday (24.03),

We will much appreciate your assistance in providing clarification which would satisfy HMRC guidelines, regarding VAT as they apply to the annexe built at WALWYN COURT, and known as "The Barn", on the sale to BOTH DWELLINGS TOGETHER,

The Barn meets HMRC criteria such as being a "self contained accommodation" and there is "no provision for direct internal access, so the supply (of building materials etc) can be zero rated "

PROVIDED THERE IS NO PROHIBITION ON ITS SEPARATE USE AND/OR DISPOSAL"

The barn was constructed for family use and it is more practical for several reasons that both dwellings are sold as in one "package", and indeed a potential buyer is lined up who wants the two together, also for family reasons..It will be essential that a new purchaser can receive comfort from clarification that supplies for the construction of the barn the new barn will continue to be zero rated

We would therefore be grateful if you can provide that clarification which will satisfy HMRC guidelines fully

J F AIREY