

A D MacKenzie
Royal British Legion
11 The Meadows
DORNOCH
Sutherland
IV25 3SF

(Charities)

Meldrum House
15 Drumsheugh Gardens
Edinburgh EH3 7UL

DX 542003 Edinburgh 14

Switchboard: 0131 777 4000
Fax: 0131 777 4045
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Date: 7 December 2000
Ourref: CR50604/EM
Yourref:

Dear Sir

***CHARITY RECOGNITION LETTER
ROYAL BRITISH LEGION SCOTLAND DORNOCH BRANCH***

The above body is recognised by the Inland Revenue as a charity for the purposes of Section 505, Income & Corporation Taxes Act 1988. It is entitled under Section 1(7) of the Law Reform (Miscellaneous Provisions) (Scotland) Act 1990 to describe itself as a **Scottish charity**.

The charity's name, together with your name and address as correspondent, have been entered on the index of Scottish charities and will be made available to the public on request. The notes attached to this letter contain some general information for recognised Scottish charities.

You are asked to note that -

- the **Scottish Charity Number** is SC 030681
- the **tax reference** is CR50604.

Yours faithfully



E MACKENZIE
Revenue Examiner (Charity Title)

CHARITY RECOGNITION NOTES

CHARITY RECOGNITION LETTER

Keep this letter safe. It is the Charity's evidence that it can claim the available tax exemptions. Pass it on to any successor and tell us whom we should contact in the future. Remember a new authorised signatory form may also be required.

SCOTTISH CHARITY NUMBER

This identifies the charity as being a Scottish Charity, which is on the Index of Scottish Charities and enables anyone who wishes to do so to check on its charitable status. In communications with the public the charity should describe itself as a *recognised Scottish Charity* (not a registered charity) and should quote its Scottish Charity number.

AUTHORISED SIGNATORY FORM

- A copy of the Authorised Signatory form, which you must complete and return to us before you make your first claim to repayment, is enclosed. This form will help prevent fraud by ensuring that only the authorised official can make a claim on your behalf. We will repay claims only if the official authorised on the enclosed form signs them.
- If you require any forms to claim repayment please ring **0131 777 4040** or you can fax us on **0131 777 4045**.

TAX EXEMPTION

A body that is a recognised Scottish Charity will normally be exempt from income tax, corporation tax and capital gains tax on most of its income and gains. The tax exemption is always subject to the condition that the income or gains is/are applied for charitable purposes only. If you have any questions about exemption from these taxes please address them to **Inland Revenue Charities** at the address on the recognition letter or ring our *Helpline number 0131 777 4040*.

HELP FOR NEW CHARITIES

Your organisation has now become a charity. You may be wondering what you should do now. Perhaps we can help you.

CHARITY TAX DOCTOR SERVICE

Would you like to discuss how your charity could benefit from tax reliefs. For instance as a new charity you might want some advice on how to operate the New Gift Aid Scheme. We have a charity tax doctor service to help charities which are not professionally represented. If you would like to speak to us ring our *Help Line on 0131 777 4040*

AGENTS - SCOTTISH CHARITY INDEX

- If you acted in setting up a charity it will be your name and address which is entered on the index for correspondence, enquiries etc. unless you have advised us of an alternative contact. If your involvement with the charity stopped on setting up please let us know who will be the future correspondent.

FUTURE REQUIREMENTS

THE CHARITY SHOULD:-

- consult the Inland Revenue before any changes are made to the establishing documents of the charity.
- notify the Inland Revenue of any change to the charity's correspondence address.
- quote the tax reference on all correspondence with the Inland Revenue.
- notify the Inland Revenue if the name of the charity is changed.
- if wound up you should make ensure it is wound up in accordance with the terms of its dissolution/winding up clause in the establishing document.
- send us a copy of the minutes of the meeting at which the decision to wind up was taken together with a copy of the final accounts. The accounts should show the bodies to whom the residuary assets have been passed on.
- do not send us any accounts unless we ask for them

OTHER MATTERS

- Any enquiries about the contents of the booklet *The Supervision of Charities in Scotland* should be addressed to the Scottish Charities Office at the address given in the booklet.
- Enquiries about Value Added Tax (VAT) should be addressed to the Customs and Excise Department.
- Enquiries about the abatement of non-domestic rates should be addressed to the Finance Dept of the Council within whose area the charity's premises are situated.
- If the charity takes on employees it should contact Centre 1, using the New Employer Helpline on 0845 6070143. This is available Monday to Friday 8am to 8pm.

LEAFLETS

We have a wide selection of booklets/leaflets which you can obtain by telephoning our *Help line number 0131 777 4040*.