Inland Revenue
Financial Intermediaries and
FF Claims Office

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FICO (Scotland)

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Messrs Murray Beith Murray WS
39 Castle Street
Edinburgh
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Recorded Delivery

Date: 01 March, 1996
Our ref: ED913/95/PLB
Your ref: MCL057/04/RFF

Dear Sirs

CHARITY RECOGNITION LETTER
CLAN MACLEAN HERITAGE TRUST

The above body is **recognised** by the Inland Revenue as a **charity** for the purposes of Section 505, Income & Corporation Taxes Act 1988 with effect from 8 February 1996. 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 -

- your **Scottish Charity Number** is SC024481
- your **tax reference** is ED913/95

A copy of a leaflet issued by the Scottish Charities Office is also enclosed. This summarises the provisions of Part I of the Law Reform (Miscellaneous Provisions)(Scotland) Act 1990 which deals with the supervision of charities in Scotland.

The Deed of Trust is returned herewith.

Yours faithfully

Peter R Bell

P L BELL
Revenue Examiner (Title)

CHARITY RECOGNITION NOTES

CHARITY RECOGNITION LETTER

- The Charity Recognition Letter and these notes should be permanently retained by the charity. If the person to whom the letter is addressed ceases to act for, or hold office in the charity, the letter and notes should be passed to their successor.

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.

TAX EXEMPTION

- A body which 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 FICO (Scotland) at the address on the recognition letter.

- A recognised Scottish Charity can also appeal for donations on which the donors can get tax relief by using Deeds of Covenant, Payroll Giving or Gift Aid. Further details are given in Inland Revenue leaflets IR64, IR65, IR113 and in the booklet *Guidance for Charities* all of which are available from the same address.

FUTURE REQUIREMENTS

The Charity should -

- supply to the Inland Revenue each year a copy of its accounts and annual report;
- 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; and
- notify the Inland Revenue if the charity is to be wound up or its name is changed

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.