




VALUE ADDED TAX - GROUP REGISTRATION

Group treatment under the Value Added Tax Act 1983, Section 29

CURRENT RECORD OF MEMBERS

HM Customs
and Excise

Please see the notes overleaf 

ECORENEW HOLDINGS (UK) LIMITED
THE OLD REEBOK
WHITE LUND INDUSTRIAL ESTAT
MORECAMBE
LANCASHIRE
LA3 3PB

228/000000040

Registration Number: 291 0101 48

Local Office: LIVERPOOL

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NOTES

<u>REF NO.</u>	<u>MEMBERS ABBREVIATED NAME</u>	<u>TRADE CLASS</u>
000	ECORENEW HOLDINGS	61900
001	ICT REVERSE ASSET	47421
002	ICT REVERSE HOLDIN	64209
003	ECORENEW TRADING	47421

Will you please check the Record and advise your local VAT office immediately if:

1. you do not agree with the membership or other details shown (eg an additional member or members should be included or an existing member or members should be excluded); or

2. the control requirements of the Value Added Tax Act 1983 Section 29 as described in the VAT leaflet "Registration for VAT - Group Treatment" are not met by any of the members.

1. Change of membership - To change the membership of a VAT group formal application must be made as set out in the above leaflet. The introduction of a new member or the exclusion of an existing member could cause you and that member considerable inconvenience.
2. Joint and several liability - Under the Value Added Tax Act 1983 Section 29(1) all the members of a VAT group are jointly and severally liable for any tax due during the period of their membership, whether or not they have left the group since and you are advised to keep all members aware of this liability.
3. Non trading and exempt members - Provided that at least one member of the group is making taxable supplies, there is no objection to a non trading (domest) member or to a member making only exempt supplies being included in a VAT group. In the latter case, however, the group as a whole may be partly exempt (see Notice No 700 (VAT General Guide), paragraph 30).