



**Inland Revenue  
Claims Branch**

Trinity Park House  
South Trinity Road  
Edinburgh EH5 3SD  
Telephone 031-552 6255  
ext 2012

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Mrs H C Bowen  
Oberlin  
Ladybank Road  
Dunshalt  
Cupar  
Fife KY14 7HG

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Your reference

My reference

Date

ED754/59/MCB

20 June 1990

Dear Madam

DUNSHALT VILLAGE HALL

I thank you for your letter of 17 May 1990 forwarded to me by Dundee 1 Tax District.

The above body is accepted as a charity for tax purposes.

Relief from tax afforded to charities under Section 505 Income and Corporation Taxes Act 1988 is subject to the income being applicable and applied to charitable purposes only. This relief does not normally extend to trading profits.

A copy of the body's accounts together with any annual report should be sent to this office each year as they become available.

Yours faithfully

*Peter R Begg*

NOTE:

This letter should be carefully retained.

There is no registration of charities in Scotland as there is in England and Wales.

If an organisation is accepted as a charity by the Inland Revenue other bodies, such as rating authorities, may find it helpful if this letter (or a photocopy of it) is produced or the reference shown above is quoted.