



HM CUSTOMS AND EXCISE

Westminster VAT Office

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Mr Aahbee  
The Entryphone Company Ltd  
23 Granville Road  
London  
SW18 5SD

Your reference

Our reference 239 5007 64

Date 19th MARCH 1990

Dear Sir

I am writing to say that the Commissioners have decided to take no further action in respect of the fact that you zero-rated the supply of Entryphone systems to handicapped and disabled people prior to 9th August 1989.

This supply is liable to be charged at the Standard Rate of Value Added Tax (currently 15%) and you are required to charge at this rate subsequent to 9th August 1989.

Yours faithfully

M CRASKE  
Surveyor  
H M Customs and Excise