

15 September 2015

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Barbara Farndell
HMRC, VAT & IPT Policy
VAT Deductions & Financial Services Team
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Dear Barbara:

Re: Employer recovery of VAT for services to pension schemes

I am writing to express the NAPF's support for the recent proposal by the Association of Pensions Lawyers as explained in their letter to you of 30 July 2015.

In that letter, APL suggests that the trustees who wish to facilitate the employer's recovery of VAT for services in respect of their pension schemes be allowed to do so by means of a rules amendment that clarifies the relationship between the scheme and the employer in relation to services provided to the scheme. This would be much less cumbersome for all parties than the negotiation of a series of tripartite agreements, as suggested in your Brief 8/2015 and expected in further guidance, and should achieve the same result.

We hope that you will give the proposal all due consideration.

Best regards



Penny Pilzer
Policy Consultant

Cc: Anna Rogers, APL
David Fairs, ACA
Duncan Buchanan, SPP