

Causeway Coast & Glens Shadow Council

To: Shadow Council

Assignment of Taxation claims

Date 26/03/2015

For Decision

1.0 Reporting to Council

Linkage to Corporate Plan	
Strategic Priority	Winding up or Legacy Councils
Objective	Transfer of assets/liabilities
Lead Officer	David Wright
Cost: (If applicable)	

1.1 Background

The four legacy councils have at this time ongoing claims with HMRC regarding Value Added Tax (VAT) and landfill tax. The claims have not yet been settled and therefore it is vital that the onus passes to Causeway Coast and Glens District Council so that should these claims crystallise then the new combined council area will not lose out on what could be a substantial cash windfall.

1.2 Detail

Some legal advice has been sought on these matters and is of the opinion that in order to safeguard the new Council's claim to subsequent funds arising out of any settlement these claims need to be assigned by way of agreement from each legacy council to Causeway Coast and Glens District Council. The four assignment agreements, one for each legacy council, are attached as appendices. The physical signed copies are available for counter signature after the meeting should council approve.

1.3 Recommendation

It is recommended that the Causeway Coast and Glens District Council approve the assignment agreements as set out, each one is signed by the Presiding Councillor and Chief Executive and notice given to HMRC of each agreement.

DATED

16 MARCH 2015

(1) BALLYMONEY BOROUGH COUNCIL

- and -

(2) CAUSEWAY COAST & GLENS DISTRICT COUNCIL

**ASSIGNMENT
OF VAT CLAIMS**

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THIS ASSIGNMENT is made as a deed on 16 March 2015

BETWEEN:

- (1) **BALLYMONEY BOROUGH COUNCIL**, a Borough Council in County Antrim in Northern Ireland ("**Assignor**"); and
- (2) **CAUSEWAY COAST & GLENS DISTRICT COUNCIL**, a newly formed district Council in Northern Ireland ("**Assignee**").

BACKGROUND

- A The Assignor has agreed to assign to the Assignee any rights the Assignor may have to claims against HM Revenue & Customs (or any equivalent tax authority outside the United Kingdom) for recovery of overpaid or wrongly paid VAT and input tax not reclaimed or credited at the date hereof together with all claims for related interest, including compound interest, and repayment supplement.
- B The Assignor and the Assignee are entering into this assignment to bring effect to such agreement.

BY THIS DEED IT IS AGREED as follows:

1. DEFINITIONS

- 1.1 In this deed, unless the context requires otherwise, the following words and expression shall have the following meanings:

"**VAT**" means Value Added Tax;

"**VAT Act**" means the Value Added Tax Act 1994; and

"**VAT Claim**" means any claim or future claims that the Assignor has or may have to any repayment or refund in respect of input or output VAT together with all claims for related interest and repayment supplement from HM Revenue & Customs (or any equivalent tax authority outside the United Kingdom) which relate to periods arising up to and including 31 March 2015 and which arise pursuant to the VAT Act or any statutory instrument relating to VAT and the EC Directive 2006/112/EC (including for the avoidance of doubt section(s) 33,35, 79 and 80 of the VAT Act (or any equivalent Act enacted outside the United Kingdom) and regulations 29 and 35 of the Value Added Tax Regulations 1995);

- 1.2 In this deed (unless the context requires otherwise):

1.2.1 reference to the singular includes the plural (and vice versa), reference to any gender includes all genders, and reference to persons includes bodies corporate, unincorporated associations and partnerships (whether or not any of them have a separate legal personality); and

1.2.2 reference to a statute or a statutory provision includes reference to:

1.2.2.1 any order, regulation, statutory instrument or other subsidiary legislation at any time made under it for the time being in force (whenever made); and

1.2.2.2 any modification, amendment, consolidation, re-enactment or replacement of it or provision of which it is a modification, amendment, consolidation, re-enactment or replacement.

1.3 This deed is drafted without prejudice to Section 122 of and schedule 8 to the Local Government Act (Northern Ireland) 2014 and any schemes for the transfer of designated assets and liabilities from local government body to local government body provided for thereunder.

1.4 The contents list and headings are inserted for ease of reference only and do not affect the construction or interpretation of it.

2. ASSIGNMENT OF VAT CLAIMS

2.1 In consideration of the sum of £1.00 paid by the Assignee to the Assignor, the receipt of which the Assignor acknowledges, the Assignor assigns to the Assignee absolutely the VAT Claims, and the Assignee shall be entitled to take any action in connection with the VAT Claims in order to collect and receive any amounts due for its own account.

2.2 The Assignor covenants with the Assignee that it shall promptly on request, at its own expense, do everything required by the Assignee from time to time in order to vest any VAT Claim in the Assignee or as otherwise may be necessary to give full effect to this assignment and will provide promptly on request all reasonable information in its power or possession required to help evidence and support the VAT Claim.

3. NOTICE OF ASSIGNMENT

The Assignee shall be entitled to give notice of the assignment of the VAT Claims assigned pursuant to this assignment to HM Revenue & Customs. Such notice shall be in the form set out in schedule 1 to this assignment and given in the names of both the Assignee and the Assignor, and the Assignor irrevocably and unconditionally authorises the Assignee to give such notice on its behalf.

4. SEVERANCE

If any provision of this assignment is found by any court or administrative body of competent jurisdiction to be invalid or unenforceable, such invalidity or unenforceability shall not affect the other provisions of this assignment which shall remain in full force and effect.

5. RIGHTS OF THIRD PARTIES

A person who is not a party to this deed shall have no right under the Contracts (Rights of Third Parties) Act 1999 to enforce any term of this agreement. This clause does not affect any right or remedy of any person which exists or is available otherwise than pursuant to that Act.

6. COUNTERPARTS

This deed may be executed in any number of counterparts each of which, when executed by one or more of the parties hereto, shall constitute an original but all of which shall constitute one and the same instrument.

7. GOVERNING LAW AND JURISDICTION

This assignment and any dispute or claim arising from or in connection with this assignment ("**Dispute**") shall in all respects be governed by and shall be construed in accordance with English law and the courts of England shall have exclusive jurisdiction to settle any Dispute. Accordingly, any proceedings, suit or action arising out of this deed shall be brought in such courts.

SCHEDULE 1

Form of notice of assignment

[ON HEADED NOTE PAPER OF CAUSEWAY COAST & GLENS DISTRICT COUNCIL]

From: ◆

To: HM Revenue & Customs
[Address of HMRC VAT office that deals Assignor's VAT returns]

◆ 2015

Dear Sirs

NOTICE OF ASSIGNMENT

We refer to the ability of a party to reclaim:

- a) overpaid or wrongly paid Value Added Tax and input tax not reclaimed or credited, together with related interest including the right to compound interest and repayment supplement from HM Revenue & Customs under section(s) 33, 35, 79 and 80 Value Added Tax Act 1994 ("**VAT Claim**") and regulation 29 of the Value Added Tax Regulations 1995.

Notice is given that, on 16 March 2015, the rights of Ballymoney Borough Council in respect of any current and future VAT Claims in relation to Ballymoney Borough Council at 16 March 2015 were assigned by Ballymoney Borough Council to us, Causeway Coast & Glens District Council.

Please sign and return the enclosed copy of this notice to acknowledge receipt.

Yours faithfully,

.....
For and on behalf of Ballymoney Borough Council

.....
For and on behalf of Causeway Coast & Glens District Council

[ON COPY OF NOTICE]

ACKNOWLEDGEMENT OF RECEIPT

From: HM Revenue & Customs

To: Causeway Coast & Glens District Council



2015

Dear Sirs

We acknowledge receipt of the notice of assignment dated 16 March 2015(a copy of which is set out above).

Yours faithfully,

.....

For and on behalf of HM Revenue & Customs

Executed as a deed, but not delivered until the)
first date specified on page 1, by)
BALLYMONEY BOROUGH COUNCIL by)
the Chairperson in the presence of a witness:)

X Signature Alan McLean
X Name (block capitals) ALAN McLEAN
Chairperson

X Witness signature J.P. Dempsey

X Witness name J.P. DEMPSEY
(block capitals)

Witness address H CHARLES ST
BALLYMONEY
BT53 6DZ

Executed as a deed, but not delivered until the)
26 March 2015, by **CAUSEWAY COAST &**)
GLENS DISTRICT COUNCIL by the)
Chairperson/Presiding Councillor in the)
presence of a witness:)

Signature _____
Name (block capitals) _____
**Chairperson/
Presiding Councillor**

Witness signature _____

Witness name _____
(block capitals)

Witness address _____

DATED

24 MARCH 2015

(1) COLERAINE BOROUGH COUNCIL

- and -

(2) CAUSEWAY COAST & GLENS DISTRICT COUNCIL

**ASSIGNMENT
OF VAT CLAIMS AND
LANDFILL TAX CLAIMS**

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THIS ASSIGNMENT is made as a deed on 24 March 2015

BETWEEN:

- (1) **COLERAINE BOROUGH COUNCIL**, a district Council in County Londonderry in Northern Ireland ("**Assignor**"); and
- (2) **CAUSEWAY COAST 7 GLENS DISTRICT COUNCIL**, a newly formed district Council in County Londonderry in Northern Ireland ("**Assignee**").

BACKGROUND

- A The Assignor has agreed to assign to the Assignee any rights the Assignor may have to claims against HM Revenue & Customs (or any equivalent tax authority outside the United Kingdom) for recovery of overpaid or wrongly paid VAT and input tax not reclaimed or credited at the date hereof together with all claims for related interest, including compound interest, and repayment supplement.
- B The Assignor has agreed to assign to the Assignee any rights the Assignor may have to claims against HM Revenue & Customs (or any equivalent tax authority outside the United Kingdom) in relation to Landfill taxes at the date hereof together with all claims for related interest, including compound interest, and repayment supplement.
- C The Assignor and the Assignee are entering into this assignment to bring effect to such agreement.

BY THIS DEED IT IS AGREED as follows:

1. DEFINITIONS

- 1.1 In this deed, unless the context requires otherwise, the following words and expression shall have the following meanings:

"Landfill Tax Claim" means any claim or future claims that the Assignor has or may have to any repayment or refund in respect of Landfill Tax together with all claims for related interest, including compound interest, and repayment supplement from HM Revenue & Customs (or any equivalent tax authority outside the UK) which relate to periods arising up to and including 31 March 2015 and which arise pursuant to Part III of the Finance Act 1996 or the Landfill Tax Regulations 1996 (SI 1996/1527);

"VAT" means Value Added Tax;

"VAT Act" means the Value Added Tax Act 1994; and

"VAT Claim" means any claim or future claims that the Assignor has or may have to any repayment or refund in respect of input or output VAT together with all claims for related interest and repayment supplement from HM Revenue & Customs (or any equivalent tax authority outside the United Kingdom) which relate to periods arising up to and including 31 March 2015 and which arise pursuant to the VAT Act or any statutory instrument relating to VAT and the EC Directive 2006/112/EC (including for the avoidance of doubt section(s) 33,35, 79 and 80 of the VAT Act (or any equivalent

Act enacted outside the United Kingdom) and regulations 29 and 35 of the Value Added Tax Regulations 1995);

- 1.2 In this deed (unless the context requires otherwise):
- 1.2.1 reference to the singular includes the plural (and vice versa), reference to any gender includes all genders, and reference to persons includes bodies corporate, unincorporated associations and partnerships (whether or not any of them have a separate legal personality); and
- 1.2.2 reference to a statute or a statutory provision includes reference to:
- 1.2.2.1 any order, regulation, statutory instrument or other subsidiary legislation at any time made under it for the time being in force (whenever made); and
- 1.2.2.2 any modification, amendment, consolidation, re-enactment or replacement of it or provision of which it is a modification, amendment, consolidation, re-enactment or replacement.
- 1.3 This deed is drafted without prejudice to Section 122 of and schedule 8 to the Local Government Act (Northern Ireland) 2014 and any schemes for the transfer of designated assets and liabilities from local government body to local government body provided for thereunder.
- 1.4 The contents list and headings are inserted for ease of reference only and do not affect the construction or interpretation of it.

2. ASSIGNMENT OF VAT CLAIMS & LANDFILL TAX CLAIMS

- 2.1 In consideration of the sum of £1.00 paid by the Assignee to the Assignor, the receipt of which the Assignor acknowledges, the Assignor assigns to the Assignee absolutely the VAT Claims and Landfill Tax Claims, and the Assignee shall be entitled to take any action in connection with the VAT Claims and Landfill Tax Claims in order to collect and receive any amounts due for its own account.
- 2.2 The Assignor covenants with the Assignee that it shall promptly on request, at its own expense, do everything required by the Assignee from time to time in order to vest any VAT Claim or Landfill Tax Claim in the Assignee or as otherwise may be necessary to give full effect to this assignment and will provide promptly on request all reasonable information in its power or possession required to help evidence and support the VAT Claim or Landfill Tax Claim.

3. NOTICE OF ASSIGNMENT

The Assignee shall be entitled to give notice of the assignment of the VAT Claims and Landfill Tax Claims assigned pursuant to this assignment to HM Revenue & Customs. Such notice shall be in the form set out in schedule 1 to this assignment and given in the names of both the Assignee and the Assignor, and the Assignor irrevocably and unconditionally authorises the Assignee to give such notice on its behalf.

4. SEVERANCE

If any provision of this assignment is found by any court or administrative body of competent jurisdiction to be invalid or unenforceable, such invalidity or unenforceability shall not affect the other provisions of this assignment which shall remain in full force and effect.

5. RIGHTS OF THIRD PARTIES

A person who is not a party to this deed shall have no right under the Contracts (Rights of Third Parties) Act 1999 to enforce any term of this agreement. This clause does not affect any right or remedy of any person which exists or is available otherwise than pursuant to that Act.

6. COUNTERPARTS

This deed may be executed in any number of counterparts each of which, when executed by one or more of the parties hereto, shall constitute an original but all of which shall constitute one and the same instrument.

7. GOVERNING LAW AND JURISDICTION

This assignment and any dispute or claim arising from or in connection with this assignment ("**Dispute**") shall in all respects be governed by and shall be construed in accordance with English law and the courts of England shall have exclusive jurisdiction to settle any Dispute. Accordingly, any proceedings, suit or action arising out of this deed shall be brought in such courts.

SCHEDULE 1

Form of notice of assignment

[ON HEADED NOTEPAPER OF CAUSEWAY COAST & GLENS DISTRICT COUNCIL]

From: ◆

To: HM Revenue & Customs
[Address of HMRC VAT office that deals Assignor's VAT returns]

◆ 2015

Dear Sirs

NOTICE OF ASSIGNMENT

We refer to the ability of a party to reclaim:

- a) overpaid or wrongly paid Value Added Tax and input tax not reclaimed or credited, together with related interest including the right to compound interest and repayment supplement from HM Revenue & Customs under section(s) 33, 35, 79 and 80 Value Added Tax Act 1994 ("**VAT Claim**") and regulation 29 of the Value Added Tax Regulations 1995[.]; and]
- b) overpaid or wrongly paid Landfill Tax, together with related interest including the right to compound interest and repayment supplement from HM Revenue & Customs under Part III of the Finance Act 1996 or the Landfill Tax Regulations 1996 (SI 1996/1527) ("**Landfill Tax Claim**") .]

Notice is given that, on 24 March 2015, the rights of Coleraine Borough Council in respect of any current and future VAT Claims and Landfill Tax Claims in relation to Coleraine Borough Council at 24 March 2015, were assigned by Coleraine Borough Council to us, Causeway Coast & Glens District Council.

Please sign and return the enclosed copy of this notice to acknowledge receipt.

Yours faithfully,

.....
For and on behalf of Coleraine Borough Council

.....
For and on behalf of Causeway Coast & Glens District Council

[ON COPY OF NOTICE]

ACKNOWLEDGEMENT OF RECEIPT

From: HM Revenue & Customs

To: Causeway Coast & Glens District Council



2015

Dear Sirs

We acknowledge receipt of the notice of assignment dated 24 March 2015 (a copy of which is set out above).

Yours faithfully,

.....
For and on behalf of HM Revenue & Customs

Executed as a deed, but not delivered until the)
first date specified on page 1, by)
COLERAINE BOROUGH COUNCIL by)
the Mayor in the presence of a witness:)

Signature

Name (block capitals)

Mayor

Witness signature

Witness name
(block capitals)

Witness address

.....

.....

Executed as a deed, but not delivered until the)
26 March 2015, by CAUSEWAY COAST &)
GLENS DISTRICT COUNCIL by the)
Presiding Councillor in the presence of a)
witness:)

Signature

Name (block capitals)

Presiding Councillor

Witness signature

Witness name
(block capitals)

Witness address

.....

.....

DATED

10 MARCH 2015

(1) LIMAVADY BOROUGH COUNCIL

- and -

(2) CAUSEWAY COAST AND GLENS DISTRICT COUNCIL

**ASSIGNMENT
OF VAT CLAIMS AND
LANDFILL TAX CLAIMS**

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THIS ASSIGNMENT is made as a deed on 10 March 2015

BETWEEN:

- (1) **LIMAVADY BOROUGH COUNCIL**, a district Council in County Londonderry in Northern Ireland ("**Assignor**"); and
- (2) **CAUSEWAY COAST AND GLENS DISTRICT COUNCIL**, a newly formed district Council in County Londonderry in Northern Ireland ("**Assignee**").

BACKGROUND

- A The Assignor has agreed to assign to the Assignee any rights the Assignor may have to claims against HM Revenue & Customs (or any equivalent tax authority outside the United Kingdom) for recovery of overpaid or wrongly paid VAT and input tax not reclaimed or credited at the date hereof together with all claims for related interest, including compound interest, and repayment supplement.
- B The Assignor has agreed to assign to the Assignee any rights the Assignor may have to claims against HM Revenue & Customs (or any equivalent tax authority outside the United Kingdom) in relation to Landfill taxes at the date hereof together with all claims for related interest, including compound interest, and repayment supplement.
- C The Assignor and the Assignee are entering into this assignment to bring effect to such agreement.

BY THIS DEED IT IS AGREED as follows:

1. DEFINITIONS

- 1.1 In this deed, unless the context requires otherwise, the following words and expression shall have the following meanings:

"Landfill Tax Claim" means any claim or future claims that the Assignor has or may have to any repayment or refund in respect of Landfill Tax together with all claims for related interest, including compound interest, and repayment supplement from HM Revenue & Customs (or any equivalent tax authority outside the UK) which relate to periods arising up to and including 31 March 2015 and which arise pursuant to Part III of the Finance Act 1996 or the Landfill Tax Regulations 1996 (SI 1996/1527);

"VAT" means Value Added Tax;

"VAT Act" means the Value Added Tax Act 1994; and

"VAT Claim" means any claim or future claims that the Assignor has or may have to any repayment or refund in respect of input or output VAT together with all claims for related interest and repayment supplement from HM Revenue & Customs (or any equivalent tax authority outside the United Kingdom) which relate to periods arising up to and including 31 March 2015 and which arise pursuant to the VAT Act or any statutory instrument relating to VAT and the EC Directive 2006/112/EC (including for the avoidance of doubt section(s) 33,35, 79 and 80 of the VAT Act (or any equivalent

Act enacted outside the United Kingdom) and regulations 29 and 35 of the Value Added Tax Regulations 1995);

1.2 In this deed (unless the context requires otherwise):

1.2.1 reference to the singular includes the plural (and vice versa), reference to any gender includes all genders, and reference to persons includes bodies corporate, unincorporated associations and partnerships (whether or not any of them have a separate legal personality); and

1.2.2 reference to a statute or a statutory provision includes reference to:

1.2.2.1 any order, regulation, statutory instrument or other subsidiary legislation at any time made under it for the time being in force (whenever made); and

1.2.2.2 any modification, amendment, consolidation, re-enactment or replacement of it or provision of which it is a modification, amendment, consolidation, re-enactment or replacement.

1.3 This deed is drafted without prejudice to Section 122 of and schedule 8 to the Local Government Act (Northern Ireland) 2014 and any schemes for the transfer of designated assets and liabilities from local government body to local government body provided for thereunder.

1.4 The contents list and headings are inserted for ease of reference only and do not affect the construction or interpretation of it.

2. ASSIGNMENT OF VAT CLAIMS & LANDFILL TAX CLAIMS

2.1 In consideration of the sum of £1.00 paid by the Assignee to the Assignor, the receipt of which the Assignor acknowledges, the Assignor assigns to the Assignee absolutely the VAT Claims and Landfill Tax Claims, and the Assignee shall be entitled to take any action in connection with the VAT Claims and Landfill Tax Claims in order to collect and receive any amounts due for its own account.

2.2 The Assignor covenants with the Assignee that it shall promptly on request, at its own expense, do everything required by the Assignee from time to time in order to vest any VAT Claim or Landfill Tax Claim in the Assignee or as otherwise may be necessary to give full effect to this assignment and will provide promptly on request all reasonable information in its power or possession required to help evidence and support the VAT Claim or Landfill Tax Claim.

3. NOTICE OF ASSIGNMENT

The Assignee shall be entitled to give notice of the assignment of the VAT Claims and Landfill Tax Claims assigned pursuant to this assignment to HM Revenue & Customs. Such notice shall be in the form set out in schedule 1 to this assignment and given in the names of both the Assignee and the Assignor, and the Assignor irrevocably and unconditionally authorises the Assignee to give such notice on its behalf.

4. SEVERANCE

If any provision of this assignment is found by any court or administrative body of competent jurisdiction to be invalid or unenforceable, such invalidity or unenforceability shall not affect the other provisions of this assignment which shall remain in full force and effect.

5. RIGHTS OF THIRD PARTIES

A person who is not a party to this deed shall have no right under the Contracts (Rights of Third Parties) Act 1999 to enforce any term of this agreement. This clause does not affect any right or remedy of any person which exists or is available otherwise than pursuant to that Act.

6. COUNTERPARTS

This deed may be executed in any number of counterparts each of which, when executed by one or more of the parties hereto, shall constitute an original but all of which shall constitute one and the same instrument.

7. GOVERNING LAW AND JURISDICTION

This assignment and any dispute or claim arising from or in connection with this assignment ("**Dispute**") shall in all respects be governed by and shall be construed in accordance with English law and the courts of England shall have exclusive jurisdiction to settle any Dispute. Accordingly, any proceedings, suit or action arising out of this deed shall be brought in such courts.

SCHEDULE 1

Form of notice of assignment

[ON HEADED NOTE PAPER OF CAUSEWAY COAST AND GLENS DISTRICT COUNCIL]

From: ◆

To: HM Revenue & Customs
[Address of HMRC VAT office that deals Assignor's VAT returns]

◆ 2015

Dear Sirs

NOTICE OF ASSIGNMENT

We refer to the ability of a party to reclaim[:

- a) overpaid or wrongly paid Value Added Tax and input tax not reclaimed or credited, together with related interest including the right to compound interest and repayment supplement from HM Revenue & Customs under section(s) 33, 35, 79 and 80 Value Added Tax Act 1994 ("**VAT Claim**") and regulation 29 of the Value Added Tax Regulations 1995[.]; and]
- b) overpaid or wrongly paid Landfill Tax, together with related interest including the right to compound interest and repayment supplement from HM Revenue & Customs under Part III of the Finance Act 1996 or the Landfill Tax Regulations 1996 (SI 1996/1527) ("**Landfill Tax Claim**") .]

Notice is given that, on 10 March 2015, the rights of Limavady Borough Council in respect of any current and future VAT Claims and Landfill Tax Claims in relation to Limavady Borough Council at 10 March 2015, were assigned by Limavady Borough Council to us, Causeway Coast and Glens District Council.

Please sign and return the enclosed copy of this notice to acknowledge receipt.

Yours faithfully,

.....
For and on behalf of Limavady Borough Council

.....
For and on behalf of Causeway Coast and Glens District Council

[ON COPY OF NOTICE]

ACKNOWLEDGEMENT OF RECEIPT

From: HM Revenue & Customs

To: Causeway Coast and Glens District Council



2015

Dear Sirs

We acknowledge receipt of the notice of assignment dated 10 March 2015 (a copy of which is set out above).

Yours faithfully,

.....

For and on behalf of HM Revenue & Customs

Executed as a deed, but not delivered until the)
first date specified on page 1, by **LIMAVADY**)
BOROUGH COUNCIL by the Mayor in the)
presence of a witness:)

Signature

Name (block capitals)

Mayor

Witness signature

Witness name
(block capitals)

Witness address
.....
.....

Executed as a deed, but not delivered until)
March 2015, by **CAUSEWAY COAST AND**)
GLENS DISTRICT COUNCIL by the)
Presiding Councillor in the presence of a)
witness:)

Signature

Name (block capitals)

Presiding Councillor

Witness signature

Witness name
(block capitals)

Witness address
.....
.....

DATED

23 MARCH 2015

(1) MOYLE DISTRICT COUNCIL

- and -

(2) CAUSEWAY COAST AND GLENS DISTRICT COUNCIL

**ASSIGNMENT
OF VAT CLAIMS AND
LANDFILL TAX CLAIMS**

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THIS ASSIGNMENT is made as a deed on 10 March 2015

BETWEEN: MOYLE DISTRICT COUNCIL, a district Council in County Antrim in Northern Ireland ("**Assignor**"); and

(2) **CAUSEWAY COAST AND GLENS DISTRICT COUNCIL**, a newly formed district Council in Northern Ireland ("**Assignee**").

BACKGROUND

- A The Assignor has agreed to assign to the Assignee any rights the Assignor may have to claims against HM Revenue & Customs (or any equivalent tax authority outside the United Kingdom) for recovery of overpaid or wrongly paid VAT and input tax not reclaimed or credited at the date hereof together with all claims for related interest, including compound interest, and repayment supplement.
- B The Assignor has agreed to assign to the Assignee any rights the Assignor may have to claims against HM Revenue & Customs (or any equivalent tax authority outside the United Kingdom) in relation to Landfill taxes at the date hereof together with all claims for related interest, including compound interest, and repayment supplement.
- C The Assignor and the Assignee are entering into this assignment to bring effect to such agreement.

BY THIS DEED IT IS AGREED as follows:

1. DEFINITIONS

- 1.1 In this deed, unless the context requires otherwise, the following words and expression shall have the following meanings:

"Landfill Tax Claim" means any claim or future claims that the Assignor has or may have to any repayment or refund in respect of Landfill Tax together with all claims for related interest, including compound interest, and repayment supplement from HM Revenue & Customs (or any equivalent tax authority outside the UK) which relate to periods arising up to and including 31 March 2015 and which arise pursuant to Part III of the Finance Act 1996 or the Landfill Tax Regulations 1996 (SI 1996/1527);

"VAT" means Value Added Tax;

"VAT Act" means the Value Added Tax Act 1994; and

"VAT Claim" means any claim or future claims that the Assignor has or may have to any repayment or refund in respect of input or output VAT together with all claims for related interest and repayment supplement from HM Revenue & Customs (or any equivalent tax authority outside the United Kingdom) which relate to periods arising up to and including 31 March 2015 and which arise pursuant to the VAT Act or any statutory instrument relating to VAT and the EC Directive 2006/112/EC (including for the avoidance of doubt section(s) 33,35, 79 and 80 of the VAT Act (or any equivalent Act enacted outside the United Kingdom) and regulations 29 and 35 of the Value Added Tax Regulations 1995);

- 1.2 In this deed (unless the context requires otherwise):

- 1.2.1 reference to the singular includes the plural (and vice versa), reference to any gender includes all genders, and reference to persons includes bodies corporate, unincorporated associations and partnerships (whether or not any of them have a separate legal personality); and
- 1.2.2 reference to a statute or a statutory provision includes reference to:
 - 1.2.2.1 any order, regulation, statutory instrument or other subsidiary legislation at any time made under it for the time being in force (whenever made); and
 - 1.2.2.2 any modification, amendment, consolidation, re-enactment or replacement of it or provision of which it is a modification, amendment, consolidation, re-enactment or replacement.
- 1.3 This deed is drafted without prejudice to Section 122 of and schedule 8 to the Local Government Act (Northern Ireland) 2014 and any schemes for the transfer of designated assets and liabilities from local government body to local government body provided for thereunder.
- 1.4 The contents list and headings are inserted for ease of reference only and do not affect the construction or interpretation of it.

2. ASSIGNMENT OF VAT CLAIMS & LANDFILL TAX CLAIMS

- 2.1 In consideration of the sum of £1.00 paid by the Assignee to the Assignor, the receipt of which the Assignor acknowledges, the Assignor assigns to the Assignee absolutely the VAT Claims and Landfill Tax Claims, and the Assignee shall be entitled to take any action in connection with the VAT Claims and Landfill Tax Claims in order to collect and receive any amounts due for its own account.
- 2.2 The Assignor covenants with the Assignee that it shall promptly on request, at its own expense, do everything required by the Assignee from time to time in order to vest any VAT Claim or Landfill Tax Claim in the Assignee or as otherwise may be necessary to give full effect to this assignment and will provide promptly on request all reasonable information in its power or possession required to help evidence and support the VAT Claim or Landfill Tax Claim.

3. NOTICE OF ASSIGNMENT

The Assignee shall be entitled to give notice of the assignment of the VAT Claims and Landfill Tax Claims assigned pursuant to this assignment to HM Revenue & Customs. Such notice shall be in the form set out in schedule 1 to this assignment and given in the names of both the Assignee and the Assignor, and the Assignor irrevocably and unconditionally authorises the Assignee to give such notice on its behalf.

4. SEVERANCE

If any provision of this assignment is found by any court or administrative body of competent jurisdiction to be invalid or unenforceable, such invalidity or unenforceability shall not affect the other provisions of this assignment which shall remain in full force and effect.

5. RIGHTS OF THIRD PARTIES

A person who is not a party to this deed shall have no right under the Contracts (Rights of Third Parties) Act 1999 to enforce any term of this agreement. This clause does not affect any right or remedy of any person which exists or is available otherwise than pursuant to that Act.

6. COUNTERPARTS

This deed may be executed in any number of counterparts each of which, when executed by one or more of the parties hereto, shall constitute an original but all of which shall constitute one and the same instrument.

7. GOVERNING LAW AND JURISDICTION

This assignment and any dispute or claim arising from or in connection with this assignment ("**Dispute**") shall in all respects be governed by and shall be construed in accordance with English law and the courts of England shall have exclusive jurisdiction to settle any Dispute. Accordingly, any proceedings, suit or action arising out of this deed shall be brought in such courts.

SCHEDULE 1

Form of notice of assignment

[ON HEADED NOTE PAPER OF CAUSEWAY COAST AND GLENS DISTRICT COUNCIL]

From: ◆

To: HM Revenue & Customs
[Address of HMRC VAT office that deals Assignor's VAT returns]

◆ 2015

Dear Sirs

NOTICE OF ASSIGNMENT

We refer to the ability of a party to reclaim[:

- a) overpaid or wrongly paid Value Added Tax and input tax not reclaimed or credited, together with related interest including the right to compound interest and repayment supplement from HM Revenue & Customs under section(s) 33, 35, 79 and 80 Value Added Tax Act 1994 ("**VAT Claim**") and regulation 29 of the Value Added Tax Regulations 1995[.]; and]
- b) overpaid or wrongly paid Landfill Tax, together with related interest including the right to compound interest and repayment supplement from HM Revenue & Customs under Part III of the Finance Act 1996 or the Landfill Tax Regulations 1996 (SI 1996/1527) ("**Landfill Tax Claim**") .]

Notice is given that, on 23 March 2015, the rights of MOYLE District Council in respect of any current and future VAT Claims and Landfill Tax Claims in relation to MOYLE District Council at 23 March 2015, were assigned by MOYLE District Council to us, CAUSEWAY COAST AND GLENS District Council.

Please sign and return the enclosed copy of this notice to acknowledge receipt.

Yours faithfully,

.....
For and on behalf of MOYLE District Council

.....
For and on behalf of CAUSEWAY COAST AND GLENS District Council

[ON COPY OF NOTICE]

ACKNOWLEDGEMENT OF RECEIPT

From: HM Revenue & Customs

To: CAUSEWAY COAST AND GLENS District Council



2015

Dear Sirs

We acknowledge receipt of the notice of assignment dated 23 March 2015(a copy of which is set out above).

Yours faithfully,

.....
For and on behalf of HM Revenue & Customs

Executed as a deed, but not delivered until the)
first date specified on page 1, by **MOYLE**)
DISTRICT COUNCIL by the Chairperson in)
the presence of a witness:)

Signature

Name (block capitals)

Chairperson

Witness signature

Witness name
(block capitals)

Witness address

.....

.....

Executed as a deed, but not delivered until the)
26 March 2015, by **CAUSEWAY COAST**)
AND GLENS DISTRICT COUNCIL by the)
Chairperson/Presiding Councillor in the)
presence of a witness:)

Signature

Name (block capitals)

Chairperson

Witness signature

Witness name
(block capitals)

Witness address

.....

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