



**HM Revenue
& Customs**

**PAYE & NIC Group
Product and Process**
Sapphire House
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Ms Jane Morrison
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SG9 9UQ

Tel 0121 713 4610

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www.hmrc.gov.uk

Date 1st May 2007
Our ref SAPP/T1644/10/2007/JEM
Your ref

Dear Ms Morrison

**UK UNIX AND OPEN SYSTEMS USER GROUP
INCOME TAX RELIEF IN RESPECT OF ANNUAL MEMBERSHIP SUBSCRIPTIONS**

I am pleased to inform you that the Group has been approved by the Commissioners for HM Revenue and Customs under Section 344 of the Income Tax (Earnings and Pensions) Act 2003 with effect from 6th April 2006.

Yours sincerely



Mr A Johnson
Assistant Director

Information is available in large print, audio tape and Braille formats.
Type Talk service prefix number – 18001

Director: Mike Shipp
T1641007b



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Dear Ms Morrison

**UK UNIX AND OPEN SYSTEMS USER GROUP
INCOME TAX RELIEF IN RESPECT OF ANNUAL MEMBERSHIP SUBSCRIPTIONS**

Thank you for your application for approval under S344 of the Income Tax (Earnings & Pensions) Act 2003.

A letter of approval is now enclosed. The Group's name will appear in the list of approved bodies, which is due to be updated later this year. Inspectors of Taxes will not receive notification of the Group's approved status until then. Therefore if members wish to obtain a deduction for their annual subscription before the list is updated, they should explain when contacting their local Tax Inspector that the Group has only recently been approved and quote the Head Office reference above.

If there is any future change in the Group's constitution or name, please let me know as soon as possible.

Yours sincerely

Miss J E Miller
Technical Assistant

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