

BOSTON PRIME LIMITED – IN SPECIAL ADMINISTRATION

CREDITOR'S STATEMENT OF CLAIM

Name and address of creditor: _____

Registered number (if company): _____

Amount claimed (Including VAT): £ _____

If the above claim includes uncapitalised interest, state the amount: £ _____

Particulars of how & when the debt was incurred by the company? _____

If security held: Type of security held: _____

Value of security: £ _____

Date given: _____

Particulars of any reservation of title claimed in respect of goods supplied to which the claim relates: _____

Signature of creditor: _____

Print Name: _____

Date: _____ / _____ / _____

Telephone: _____

Fax: _____

E-mail: _____

Please provide appropriate documentation in support of your claim.

If you are registered for VAT the amount claimed should include VAT even if VAT bad debt relief has been claimed under the Value Added Tax Act 1994.

Please return this form when you have completed it to Josie Pennicott at Rollings Oliver LLP, 6 Snow Hill, London, EC1A 2AY.

Creditors registered for VAT may be able to claim VAT bad debt relief in accordance with Section 36 Value Added Tax Act 1994. In broad terms relief is available when the debt is six months old and "written off" by the creditor entering it on his VAT refunds-for-bad-debts-account.

Claims lodged should be gross, including any VAT element. Amounts claimed should also be net of any discount and of any adjustment made to set-off amounts owed by the creditor to the company. If/when dividends are paid, creditors who have claimed VAT bad debt relief must apportion the dividend between VAT and the net element of their claim and account to HM Revenue & Customs for the VAT element through their VAT return.

Insolvency practitioners have no role in administering VAT bad debt relief under the Value Added Tax Act 1994. Creditors who are uncertain how to claim should contact their VAT office or take professional advice.