

BOSTON PRIME LIMITED - IN SPECIAL ADMINISTRATION

CREDITOR'S STATEMENT OF CLAIM

Name and address of creditor:

Amount claimed in the Special Administration
(Including VAT)

£ _____

Signature of creditor:

Name of creditor:

Telephone:

Fax:

E-mail:

Date:

_____/_____/_____

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 boston.prime@rollingsoliver.com or Boston Prime Ltd – In Special Administration, c/o Rollings Oliver LLP, 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 in the special administration should be gross, including any VAT element. 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.