

**BOSTON PRIME LIMITED**

**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 by email when you have completed it to [bostonprime@menzies.co.uk](mailto:bostonprime@menzies.co.uk) or by post to Menzies LLP, 4<sup>th</sup> Floor, 95 Gresham Street, London, EC2V 7AB.

-----  
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.