Welcome to the latest edition of EY VAT News. Headlines include the following:

- The effect of the Court of Appeal’s judgment in proceedings brought by a number of Investment Trust Companies is that recipients of supplies may be entitled to make a direct and potentially uncapped claim against HMRC in restitution where they can show that VAT has been wrongly charged in breach of EU law and they are unable to recover such sums from their suppliers. Please contact Mitchell Moss for further information.
- HMRC has set out its interpretation of the effect of the judgment of the Court of Justice of the European Union (CJEU) in the case of Skandia America Corporation (Skandia) on the current UK VAT grouping rules. Please contact David Bearman for further information.
- The Upper Tribunal’s decision in the case of the Royal College of Paediatricians and Child Health concerning whether the sale of a freehold commercial property with the benefit of an agreement for lease qualified as a VAT-free transfer of a going concern (TOGC). Please contact Ali Anderson for further information.

If you would like to discuss any of the articles in this week’s edition of EY VAT News in more detail, please speak with your usual EY indirect tax contact or one of the people below.

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Effect of the Skandia judgment on the current UK VAT grouping rules

On 10 February 2015, HMRC issued Revenue & Customs Brief 2/2015 setting out its position following the CJEU judgment in the Swedish case of Skandia (C-7/13) concerning the VAT treatment of cross-border intra-company (e.g. branch-to-branch) transactions where one or both establishments are members of a VAT group. Specifically, the Brief sets out HMRC’s interpretation of the effect of this judgment on the current UK VAT grouping rules.

Skandia, a US company, supplied services to its Swedish branch, which was a member of a VAT group in Sweden. The CJEU held that the US establishment of Skandia should be treated as supplying its services to the Swedish VAT group. As the VAT group was a separate taxable person from its constituent members, it was required to account for VAT on those services under the reverse charge procedure.

HMRC has concluded that the Skandia judgment does not require any changes to the current UK VAT grouping rules. However, changes will be required to UK VAT accounting and VAT may become due where an overseas establishment of a UK entity is located in an EU Member State which operates similar VAT grouping provisions to Sweden, according to which only the branch physically located in that country, as opposed to the whole legal entity (i.e. the company and its branches), can belong to the VAT group. HMRC considers that businesses must treat intra-entity services provided to or by such establishments as supplies made to or by another taxable person and account for VAT accordingly. HMRC will confirm in due course which other Member States this affects. The VAT accounting changes will apply to services performed on or after 1 January 2016.

The Brief can be accessed by clicking here.

Comment: HMRC appears to be seeking to limit the impact of the Skandia judgment on the UK VAT grouping position by looking to restrict its application to countries which have adopted a similar VAT grouping position to Sweden (referred to in the Brief as countries operating “establishment-only VAT grouping provisions”). Care will need to be taken to understand how this fits with the UK place of supply rules, particularly when looking at inbound reverse charge services. Businesses which have intra-company flows may wish to consider the impact of the policy update.

VAT repayment claims by sports clubs for exempt supplies made to non-members

HMRC has issued VAT Information Sheet 1/2015 setting out a number of issues for non-profit making members’ sports clubs to consider when making repayment claims for overpaid VAT in respect of (exempt) supplies of sporting services made to non-members, following the CJEU judgment in the case of Bridport and West Dorset Golf Club Ltd (C-495/12).

Bridport is a non-profit making members’ golf club. Under EU law, supplies of sporting services by non-profit making bodies are exempt from VAT. However, prior to 1 January 2015, UK law provided that where the body operated a membership scheme, any supplies to individuals who were not members were excluded from the exemption. The Bridport case concerned the VAT treatment of green fees charged to visiting non-members. The CJEU held that the exclusion from the exemption of supplies made to non-members was not permitted under EU law and, therefore, the green fees qualified for exemption. Following the judgment, HMRC now accepts that supplies of sporting services to both members and non-members of non-profit making sports clubs are exempt from VAT. UK law was amended accordingly with effect from 1 January 2015.

The Brief highlights that claimants should have regard to the statutory time limits, particularly for (Fleming) claims made before 1 April 2009. Supplies to corporate bodies will not be exempt unless made for the benefit of the individuals taking part in the sporting activities, who meet most of the cost themselves. Similarly, supplies to tour operators and travel agents will not be exempt unless invoiced directly to each individual taking part in the sporting activities. Claimants should also consider the consequential effects on input tax recovery (i.e. partial exemption and capital goods scheme calculations), as well as the arrangements for reimbursing customers, unjust enrichment and the direct tax implications of any VAT repayments. HMRC will shortly issue a further Revenue & Customs Brief providing detailed information on the position it expects to adopt in respect of unjust enrichment and how claimants not adopting the reimbursement arrangements should proceed with their claims.

The Information Sheet can be accessed by clicking here.

Please contact David Bearman for further information.
Consultation : Statutory framework that could replace the Horserace Betting Levy

The Government has launched a consultation seeking views on the potential structure and operation of a bespoke statutory framework - a Horserace Betting Right - that could replace the Horserace Betting Levy. It builds on two previous consultations on extending, reforming or replacing the Horserace Betting Levy conducted in 2014. There is no preferred option at this stage. The Government will publish a full response to all three consultations once a final decision has been made on the way forward. Comments on this latest consultation are invited by 12 March 2015.

The consultation document can be accessed by clicking here.

Please contact Gavin West for further information.

Update to the Insurance Premium Tax Manual : Exemption for spacecraft

HMRC has published an update to its Insurance Premium Tax (IPT) Manual to reflect the addition of guidance regarding the new IPT exemption for spacecraft (including satellites) with effect from 1 December 2014.

The update can be accessed by clicking here.

Upper Tribunal

Decision : Sale of property subject to an agreement for lease : Whether a TOGC

HMRC v Royal College of Paediatricians and Child Health and Coleridge (Theobalds Road) Ltd

The Upper Tribunal held that, in the circumstances of the present case, the sale of a freehold commercial property with the benefit of an agreement for lease failed to qualify as a VAT-free TOGC. However, the taxpayers were ultimately successful as HMRC's assessment was made out of time.

The Upper Tribunal released its decision on 28 January 2015 in this appeal by HMRC against First Tier Tribunal decision TC02617 concerning whether the sale of a freehold commercial property (the Property) with the benefit of an agreement for lease qualified as a VAT-free TOGC.

The Royal College, a registered charity whose activities were predominantly non-business or exempt, had occupied premises, part of which was let to two other affiliated charities. Coleridge, a property development company, purchased the Property and opted to tax in 2005. When purchased, the Property had sitting tenants. In November 2006, Coleridge paid the then tenants of the Property to surrender their leases and, in early 2007, undertook major refurbishment works. On completion of the refurbishment works, Coleridge placed the Property on the market to let. In 2007, the Royal College wished to move to new premises and identified the Property. It was advised that Coleridge might be prepared to sell as opposed to lease it. The two affiliated charities wished to move with the Royal College and remain its tenants. Purchase terms were agreed and the Royal College then instructed its advisers to achieve the most VAT efficient structure for the purchase. The advice was that VAT on the sale price could be saved if the transfer was a TOGC. If one of the affiliated charities (BAPM) were to enter into an agreement for a lease with Coleridge before the Royal College agreed to buy the Property then, since Coleridge was carrying on a property rental business, the transfer would be a TOGC. In October 2007, the Royal College opted to tax the Property and, in November 2007, Coleridge and BAPM entered into an agreement for a lease for a single room in the Property for a premium of £1,000 plus VAT. The agreement was conditional on Coleridge and the Royal College exchanging contracts for the sale of the Property. The form of the lease to be entered into was a valid lease. Coleridge and the Royal College subsequently exchanged contracts for the sale of the freehold of the Property with the benefit of the agreement for the lease with BAPM. The sale agreement provided that the parties believed that the sale was a TOGC. The sale was completed in January 2008. As it was treated as a TOGC, no VAT was charged. The Royal College then granted 15 year leases to each of its affiliated charities for a single room in the Property.

The parties to the sale treated the refurbishment works carried out by Coleridge before the sale as creating a Capital Goods Scheme (CGS) item. The fact that the transfer was treated as a TOGC affected the manner in which the CGS rules applied. In November 2008, the Royal College's advisers wrote to HMRC about the use of the Property in order to clarify the CGS treatment. This letter stated, amongst other things, that the transfer was treated as a TOGC. In May 2009, HMRC was provided with copies of all documents pertaining both to the sale of the Property and the refurbishment works. The next critical event was in July 2010 when HMRC decided that the transfer was not a TOGC and assessed Coleridge for VAT on the sale of the Property. Coleridge and the Royal College appealed.
The First Tier Tribunal decided three issues. First, it allowed the taxpayers’ appeal and held that the transfer was a TOGC. Second, it held that, in any event, HMRC’s assessment was made out of time under section 73(6) of the VAT Act 1994. Third, it decided a clawback issue under the CGS rules and found that in Coleridge’s favour too. HMRC’s appeal to the Upper Tribunal related only to the first two points (i.e. the TOGC and time bar issues).

On the TOGC issue, the Upper Tribunal observed that if the sale of the Property had simply been a transfer of the freehold and nothing else, then it could not have been a TOGC. Something else had to be transferred as well as the Property and that further element had to have the appropriate characteristics. In a normal case of the transfer of a freehold, it was enough for the extra element to be a transfer of a lease to a tenant or even an agreement for a lease with a deemed tenant. As long as that lease which was transferred (or the agreement) could truly be said to have been part of the seller’s business, then the requirements of the law would be satisfied. However, in the present case, the agreement for a lease was not part of the seller’s (Coleridge’s) business at all. The deemed tenant (BAPM) was never part of Coleridge’s business, it came from the purchaser (the Royal College). The agreement arose directly from, and was simply part of, the sale transaction. No part of Coleridge’s business was transferred to the Royal College. On this basis, the Upper Tribunal held that the transfer was not a TOGC, and allowed this part of HMRC’s appeal. On the time bar issue, the Upper Tribunal agreed with the First Tier Tribunal that HMRC had all the information it needed to make the assessment in May 2009. As the assessment was made in respect of the 02/08 period in July 2010, it was made out of time under both the two-year rule and the one-year rule in section 73(6)(a) and (b) (i.e. the assessment was time-barred). The effect of this latter finding was that HMRC’s overall appeal failed. Appeal dismissed.

The full decision can be accessed by clicking here.

Please contact Ali Anderson for further information.

**Decision : Judicial review : Supply of college lecturers : Employment bureaux concession**

The Queen (on the application of ELS Group Ltd) v HMRC

The Upper Tribunal refused the taxpayer’s claim for judicial review in this case concerning the VAT treatment of supplies of lecturers to colleges of further education and the use of a concession aimed at employment bureaux.

The Upper Tribunal has released its decision in this claim for judicial review concerning HMRC’s decision, for the period between 2007 and 2008, not to allow the taxpayer to avail itself of an extra-statutory concession in respect of the payment of VAT on its supplies. The concession was contained in Business Brief 10/04 (since withdrawn) and provided that employment bureaux hiring out self-employed workers (who were unable to use the staff hire concession) could choose whether to act as agents or principals for VAT purposes. Employment bureaux that chose to act as agents for VAT purposes were required to account for VAT only on the commission element of their charges to the hirer.

The taxpayer originally supplied, as principal, lecturers to colleges of further education across the UK, and claimed exemption from VAT on the basis that it was an eligible body making exempt supplies of education. However, HMRC subsequently concluded that the taxpayer was not an eligible body and so was required to account for VAT on the full value of its supplies (i.e. including the wages of the lecturers). In 2006, the taxpayer sought to restructure its business in order to be able to rely on the concession in Business Brief 10/04 and only account for VAT on its commission. The taxpayer’s first ground for judicial review was that it fell within the terms of the concession at the relevant time, contending that it made a conscious choice to act as agent in relation to supplies of staff. The Upper Tribunal disagreed, holding that the taxpayer invoiced its customers for a single amount and it consistently asserted that it made supplies of education as principal. The second ground for judicial review was that HMRC failed to apply the law correctly and misdirected the taxpayer when ruling that it was making supplies of education (as opposed to staff), thereby denying it the opportunity of making a choice to be taxed as agent during the relevant period. In this regard, the Upper Tribunal held that HMRC applied the law correctly to the facts as they were presented by the taxpayer at the relevant time. The Upper Tribunal therefore refused permission for the taxpayer to bring judicial review proceedings.

The full decision can be accessed by clicking here.
Court of Appeal

Judgment : Claim against HMRC in restitution by customers who were wrongly charged VAT

Investment Trust Companies (in liquidation) v HMRC

The effect of the Court of Appeal's judgment is that recipients of supplies may be entitled to make a direct and potentially uncapped claim against HMRC in restitution where they can show that VAT has been wrongly charged in breach of EU law and they are unable to recover such sums from their suppliers.

On 12 February 2015, the Court of Appeal delivered its judgment in proceedings brought by a number of Investment Trust Companies (ITCs) against HMRC for reimbursement of VAT wrongly charged on investment management services provided by third party investment managers. This follows the CJEU judgment (2007) in the case of J P Morgan Fleming Claverhouse Investment Trust Plc (C-363/05), which confirmed that investment management services provided to ITCs were properly exempt from VAT. The disputed issue in this case is whether the ITCs can bring a direct claim against HMRC in respect of those VAT amounts which have not previously been repaid (i.e. excluding those amounts previously refunded by HMRC to investment managers on the basis of claims capped at the time at three years and Fleming claims).

By way of background, in 2004, when the Claverhouse litigation began and was publicised, a number of investment managers submitted claims to HMRC under section 80 of the VAT Act 1994 for VAT wrongly charged on investment management services supplied to ITCs. These claims were made in respect of VAT accounting periods from 2001 to 2004, no claims being possible in respect of any earlier periods by virtue of the three year time limit. Following the subsequent Fleming litigation, the investment managers made further claims to HMRC for refunds in respect of accounting periods ending before 4 December 1996. No claims were possible for the intervening 'dead period' between December 1996 and 2001. Where claims were made for output tax wrongly charged on supplies of management services which should have been exempt (say £100), section 80 required that any input tax that the investment manager had deducted in relation to those supplies (say £25) had to be set off against the amount claimed. Thus, claims were limited to the net amount of tax, after deduction of input tax, for which the investment manager accounted to HMRC. The investment manager in turn passed on this net repayment to the ITCs. This litigation sought to address whether the ITCs had mistake-based restitution claims against HMRC for the unrecovered VAT (i.e. the £25 for the uncapped periods covered by the section 80 claims and the £100 (or £75) in respect of accounting periods falling within the dead period).

In March 2013, the High Court held that the ITCs were entitled to recover from HMRC the otherwise irrecoverable £25 for the uncapped periods, but there was no claim for any accounting periods falling within the dead period. HMRC appealed the former decision, and the ITCs appealed the latter decision. The Court of Appeal has allowed both appeals, holding that the ITCs were entitled to make a claim against HMRC for the £75 paid in respect of accounting periods falling within the dead period, but the £25 was irrecoverable for both the dead period and the uncapped periods. The result was that the ITCs were entitled to recover the £75 for all of the accounting periods in question, but the £25 for none of them.

The full judgment can be accessed by clicking here.

Comment: The Court of Appeal has held that customers can make claims against HMRC in restitution. The important issue with this is that claims can be made going back to 1973 (provided sufficient evidence is held) as long as the claim is made within six years of when the error could reasonably have been discovered (typically, when there is a final judgment on the liability of a supply). As a result, any recipients of supplies that have been incorrectly charged VAT on a supply (in breach of EU law) and have not recovered all of that as input tax may wish to consider making a civil claim against HMRC for the net overpaid VAT. HMRC is likely to seek leave to appeal to the Supreme Court and may change the law to block such claims. Therefore, potential claimants should consider acting quickly.

Please contact Mitchell Moss for further information.

Mercedes-Benz Financial Services : VAT treatment of motor vehicle finance agreement

The Court of Appeal will hear HMRC's appeal against the Upper Tribunal's decision in favour of Mercedes-Benz Financial Services UK Ltd on 21-22 October 2015. This case concerns the VAT treatment of a particular type of motor vehicle finance agreement. The Upper Tribunal held that the specific motor vehicle finance product offered by the taxpayer constituted a supply of services for VAT purposes, resulting in a significant cash flow advantage to the taxpayer.

The Upper Tribunal's decision (released on 2 May 2014) can be accessed by clicking here. Our tax alert provides more detail on the decision and its implications.
Please contact Jamie Ratcliffe for further information.

Court of Justice of the European Union (CJEU)

**Judgment : Abusive practice designed to obtain a VAT refund : National anti-abuse provisions**

C-662/13 Surgicare - Unidades de Saúde SA

*The CJEU held that the Portuguese anti-abuse provisions were compatible with EU law, in the case of a suspected abusive practice.*

The CJEU delivered its judgment on 12 February 2015 in this Portuguese referral concerning the tax authorities’ refusal to reimburse input VAT paid by the taxpayer (Surgicare) on the grounds that the underlying transactions constituted an abusive practice. This case proceeded to judgment without a written Advocate General’s opinion.

Surgicare’s activities consisted of the construction, operation and management of healthcare establishments and the supply of medical services. Surgicare constructed, on its own land, a new hospital and fitted it with medical equipment. Upon completion, Surgicare transferred the operation of the hospital to another group company. Following that transfer, which was subject to VAT, Surgicare deducted the VAT paid on the goods and services used for the construction and fitting out of the hospital. The tax authorities considered that these arrangements constituted an abusive practice, as Surgicare would not have been entitled to an input VAT deduction if it had operated the hospital itself (an exempt activity), and assessed accordingly. Surgicare challenged the assessment on the grounds that it was illegal as, first, the tax authorities had failed to apply the mandatory anti-abuse provisions laid down in national tax law and, second, the arrangements in question were not abusive. The referring court asked whether the national anti-abuse provisions (which provided for a time limit of three years, a preliminary hearing to consider the tax authorities’ reasons for the decision and any evidence considered by the taxpayer to be relevant, and certain other formalities) were compatible with EU law, in the case of a suspected abusive practice.

The CJEU held that the national provisions in question were compatible with the objective of the prevention of tax evasion, avoidance and abuse, and with the principles of effectiveness and equivalence. They were favourable to the taxpayer in the case of a suspected abusive practice, inasmuch as they sought to guarantee the observance of certain fundamental rights under EU law, in particular the right to be heard. On this basis, the CJEU held that the national anti-abuse provisions were compatible with EU law.

The full judgment can be accessed by clicking here.

Calendar update

Thursday 26 February 2015 - **Judgment Joined Cases**
C-144/13 VDP Dental Laboratory NV
C-154/13 X BV
C-160/13 Nobel Biocare Nederland BV
- Dutch referrals concerning the VAT treatment of dental prostheses (dentures), specifically whether the intra-Community acquisition and importation of such goods is exempt from VAT under EU law.

Thursday 26 February 2015 - **Hearing C-161/14 European Commission v UK** - infringement proceedings against the UK for applying a reduced rate of VAT to the supply and installation of energy-saving materials in residential accommodation. Finance Act 2013 removed buildings intended for use solely for a relevant charitable purpose from the scope of the reduced rate with effect from 1 August 2013. However, at the time, the Government announced that it would continue to defend the remainder of the reduced rate (i.e. for residential accommodation). Please contact Ali Anderson for further information.

Tuesday 3 March 2015 - **Hearing C-105/14 Criminal proceedings against Ivo Taricco and Others** - Italian referral concerning VAT related criminal proceedings against a number of individuals and the application of domestic time limits.

Wednesday 4 March 2015 - **Hearing C-595/13 Fiscale Eenheid X NV** - Dutch referral asking whether a property investment company may be regarded as a ‘special investment fund’ for the purposes of Article 13B(d)(6) of the Sixth Directive (now Article 135(1)(g) of the VAT Directive), the management of which qualifies for VAT exemption. Please contact Ali Anderson for further information.
Thursday 5 March 2015 - **Judgment C-479/13 European Commission v France** - infringement proceedings against France for applying a reduced rate of VAT to the supply of digital (or electronic) books (case proceeding to judgment without a written Advocate General's opinion). Please contact Dermot Rafferty for further information.

Thursday 5 March 2015 - **Judgment C-502/13 European Commission v Luxembourg** - infringement proceedings against Luxembourg for applying a reduced rate of VAT to the supply of digital (or electronic) books (case proceeding to judgment without a written Advocate General's opinion). Please contact Dermot Rafferty for further information.

Thursday 5 March 2015 - **Opinion C-526/13 Fast Bunkering Klaipēda UAB** - Lithuanian referral concerning the scope of the exemption with credit (or zero-rating in the UK) for the supply of goods, for the fuelling and provisioning of vessels used for navigation on the high seas. Specifically, the referral asks whether the exemption is limited to supplies made to the operator of the vessel or whether it also applies to supplies made to other parties (such as undisclosed intermediaries) where the ultimate qualifying use of the goods is known in advance.

Wednesday 11 March 2015 - **Hearing C-183/14 Radu Florin Salomie, Nicolae Vasile Oltean** - Romanian referral concerning the output/input tax implications where a taxable person retrospectively registers for VAT, including the entitlement to deduct input tax in respect of supplies carried out before the taxable person was registered for VAT.

Wednesday 18 March 2015 - **Opinion Joined Cases C-108/14 and C-109/14** - German referrals concerning the appropriate partial exemption pro-rata calculation for a holding company which procures services in order to obtain finance for the purchase of shares in subsidiary companies, in circumstances where the holding company intends to, and does subsequently, provide taxable management services to those subsidiaries. The referrals also ask whether national legislation permitting legal persons (such as companies) to be members of a VAT group, but denying that right to entities (e.g. partnerships) otherwise eligible for VAT grouping by virtue of having the requisite financial, economic and organisational links, is compatible with EU law (in other words, whether entities which are not legal persons are eligible for VAT grouping). Please contact Fiona Campbell for further information.

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**European Commission**

**Excise duty rates applicable in the EU as at 1 January 2015**

The European Commission has published updated information on the main excise duty rates applied by the EU Member States on alcoholic beverages, manufactured tobacco products and energy products (motor fuels and heating fuels) as at 1 January 2015.

The updated excise duty rates information can be accessed by clicking here.

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**Ireland**

**Updated VAT guidance : Electronic gaming services : Leasing of animals**

The Irish Revenue has issued:

- eBrief No. 17/2015 which seeks to clarify how the leasing of animals should be treated for VAT purposes.
- eBrief No. 18/2015 announcing the publication of updated guidance to clarify the taxable amount of electronic gaming services for VAT purposes.

The eBriefs can be accessed by clicking here and here respectively.

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**Further information:**

EY has a global indirect tax practice which is experienced in providing support in relation to technical VAT issues. If you would like to discuss any case generally or in relation to your own circumstances, please speak with your usual EY indirect tax contact.
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