



1 September 2010

Menzies Campbell MSP
North East Fife Liberal Democrats
16 Millgate
Cupar
Fife KY15 5EG

Dear Sir Menzies

Increase in VAT Rate to 20%

I attach for your information and consideration a letter we have sent to the Rt Hon Danny Alexander asking for the de minimis threshold level for VAT exemption to be reconsidered. Our case is made within the letter and rests on the fact that this threshold has not been changed since 1994 combined with the expected negative impact of the increase in VAT rates from early next year on small sports clubs.

We write to you as the local MP for the Union to ask you to support our request and take this matter up on our behalf. This issue will impact on golf clubs in the UK as well as other sporting clubs. We have therefore asked our English and Welsh counterparts in golf, as well as the Scottish Sports Association and Central Council for Physical Recreation in terms of generic sport, to also support and raise this matter.

We would be delighted to meet at any time to discuss this issue if you felt that would be advantageous.

Thank you for considering this matter.

Yours sincerely

Hamish Grey
Chief Executive

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