



Scottish Police Federation

5 Woodside Place Glasgow G3 7QF

JCC Circular 33 of 2014

Ref: CS/LS

18 August 2014

Dear Colleague

Tax efficient developments within the SPF – Information

At this time the way in which the SPF is structured does not allow us to recover VAT. This has always been the case and is not a new development. As I am sure you will appreciate, this is a significant ongoing cost to the organisation. We believe the opportunities to reclaim VAT should be pursued with vigour and have commenced exploratory work with tax advisors and solicitors to see if this can be overcome. At this time this work is in its infancy but we believe the establishment of a tax efficient company or trust for the delivery of certain member and organisational benefits and services should be possible. Clearly we would not be progressing this if there was any suggestion this will either increase costs to members or diminish the service provided. Indeed our early discussions suggest some reduction in overall member contribution and enhanced service may be possible. Watch this space!

Yours sincerely

Calum Steele
General Secretary