



HM Revenue
& Customs

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Date 09 October 2018
Our ref WMBC/IGR/S0970/21267 29904 /SCEC
Your ref

Web www.gov.uk

Dear Sirs

Green Collar Waste CIC – Social Investment Tax Relief

Thank you for your letter of 15 July 2018 in respect of an investment to be made by way of a share issue/debt investment into the above named Social Enterprise.

On the basis of the information provided, I would be able to authorise the Social Enterprise to issue compliance certificates under Section 257PC(1) ITA 2007 in respect of the investment(s) to be made, following receipt of a SITR compliance statement satisfactorily completed.

The proposed investment(s) would meet the age requirement or other conditions of Section 257MNA ITA 2007 and would constitute State aid under Article 21 of the General Block Exemption Regulation (EC Regulation 651/2014).

The SITR compliance statement can be found on the HMRC web-site at <http://www.hmrc.gov.uk/forms/sitr.pdf> with guidance on completion of the compliance statement at <http://www.hmrc.gov.uk/forms/sitr-notes.pdf>. For more information on State aid go to <https://www.gov.uk/guidance/state-aid>.

The conditions relating to the Social Enterprise and its qualifying trade have to be complied with throughout the three year period following the date of the investment.

Yours faithfully

Small Company Enterprise Centre
HM Revenue and Customs

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001

