

Our ref: DB/SGC/SPB/246524/ah.L002.07

Mohini Sawhney  
HM Revenue & Customs  
Revenue Policy  
Business Tax Clearance Team  
5th Floor  
22 Kingsway  
London WC2B 6NR

5 August 2005

Dear Sir

**Health Professions Council  
Purbrook & Eyres Limited  
Tax Clearance Under Section 215 (3) ICTA 1988**

The Health Professions Council has become connected with Purbrook & Eyres Limited, which was previously involved in a demerger. In this regard, we enclose a copy of your letter of 1 February 2005 which provided clearance under Section 215 ICTA 1988 and Section 707 ICTA 1988.

We have been requested on behalf of the above to make an application to you that any future payments that might be made will not be treated as chargeable payments solely because of the relevant party's connection with a company that had been involved in a demerger.

We should be also be grateful for your confirmation that the Board of the Inland Revenue is satisfied that any payments outlined above will be effected for bona fide commercial reasons and that no notice under Section 703 (3) ICTA 1988 ought to be given in respect of them.

Yours faithfully

Encl.