



WATCH TOWER

BIBLE AND TRACT SOCIETY OF BRITAIN

THE RIDGEWAY LONDON NW7 1RN

TELEPHONE 020 8906 2211

T March 19, 2007

TO ALL CONGREGATIONS IN SCOTLAND
For the attention of the Body of Elders

Dear Brothers:

We hope you will find the following information helpful.

Annual Return to the Office of the Scottish Charity Regulator:

As you know, you are now registered as a charity with the OSCR. While this secures for you the benefit of tax recovery on donations, and other tax advantages, it does entail reporting each year to the OSCR in the way they require. You will shortly be receiving from them an annual form for your financial year ending on March 31, 2007. We are in course of preparing instructions that will greatly simplify your compliance with the requirements. These instructions will be sent to you within three months of this letter, which will be in good time for you to complete your paperwork before the deadline, which is December 31, 2007. Meanwhile, please keep the form in a safe place, and await our directions.

Water and Sewerage Charges for Kingdom Halls:

In our letter of July 1, 2002, we advised you that a concession in the Water Industry (Scotland) Act 2002, provided for exemption from these charges for all premises currently eligible for charity relief. This meant that all Kingdom Halls that were in use on March 31, 1999 or earlier, continued to be exempt from these charges. At that time, the exemption was due to be phased out on March 31, 2006.

We have now learned that this exemption has been extended to at least March 31, 2010. Hence, unless your Kingdom Hall was built after March 31, 1999, you should not be paying water and sewerage charges. If you are, please write to us for advice on how you can gain exemption, and a back-dated refund. Send us any bills or other correspondence indicating your relationship with the water authority.

VAT on gas, electricity and heating oil:

Please check your bills and make sure you are paying only 5% VAT. If this is not the case, write to your suppliers and remind them that the Kingdom Hall is used for a non-business charitable purpose. Request that they refund to you any excess VAT you have paid, along with the Climate Change Levy.

We are pleased that we are able to help you with these necessary legal and financial matters. At the same time, we appreciate the fine efforts you brothers make to observe legal requirements and conserve the funds of the congregation.

Warm brotherly love,

Watch Tower B. & J. Society
OF BRITAIN