

Jolyon Maugham QC
Devereux Chambers
Queen Elizabeth Building
Temple
London EC4Y 9BS

HM Revenue and Customs
Crown House
Birch Street
Wolverhampton
WV1 4JX
United Kingdom

30 June 2017

Dear Sirs,

VAT Registration Number ~~140668515~~

I write to you in connection with my VAT Return for the period to May 2017, filed today electronically.

Among the sums for which I seek recovery of input tax is the VAT element (£1.06) of the consideration of £6.34 paid on an Uber taxi journey from my Chambers to the offices of a client. I attach a copy of my receipt for that journey but, as you will note, it is not a VAT receipt. I have asked Uber London Limited (VAT registration number 140668515) to issue me with a VAT receipt but they have refused on the basis, they say, that they are not the person supplying the service. I disagree with their analysis and have initiated proceedings in the High Court for a copy of that receipt.

Pursuant to regulation 29(2) Value Added Tax Regulations 1995 I am obliged to hold a VAT receipt to support a claim for input tax. However, under that regulation you are entitled, in effect, to waive that requirement. In seeking recover of input tax, I invite you to waive that requirement.

Please note that it is my intention to publish this letter.

Yours faithfully,



Jolyon Maugham QC

JOLYON

Invoice issued by Uber B.V. on behalf of:

[Handwritten signature]

Invoice Number: NFTFVHID-03-2017-0000618
Invoice Date: 15 March 2017

Tax Point Date	Description	Tax Amount	Net Amount
15 Mar 2017	Transportation service		
	Fare	—	6.34 GBP
		Total Net	6.34 GBP
		Gross Amount	6.34 GBP

Issued on behalf of *[Handwritten signature]* by:

Uber B.V. / Vijzelstraat 68-78, 1017 HL Amsterdam / VAT: NL852071589B01 / COC #: 56317441