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| VAT – Non-recoverable Template |

**We are registered for VAT however VAT is not recoverable for this project**

To whom it may concern:

We wish to confirm that we act as auditors or accountants for (insert applicant legal name).

We confirm that (insert applicant legal name) is registered for VAT. We also confirm that **VAT is not recoverable** by the (insert applicant legal name) in relation to the project activities applied for under the Ability Programme. VAT is not recoverable for the following reason(s)**:**

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| **To be completed by auditor/accountant:** | |
| **Signed :** |  |
| **Position :** |  |
| **Date :** |  |