

**Treasury and Resources  
Comptroller of Taxes**

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Please quote in reply: CT 6669/SL3  
Your ref is:

20/10/2015

Mr J Clyde-Smith  
Chateau Clairval  
La Rue Chateau Clairval  
St Saviour  
JE2 7GX

Dear Mr Clyde-Smith,

**Beresford Street Kitchen Limited**

Further to your email dated 19<sup>th</sup> October 2015, I write to confirm that Beresford Street Kitchen Limited is established for charitable purposes within the terms of Article 115(a) of the Income Tax (Jersey) Law 1961, with the result that its respective income, to the extent that it is applied to charitable purposes, are exempt from income tax.

I can also confirm that in accordance with Article 48 and Schedule 5 of the Goods and Services Tax (Jersey) Law, the supply of any goods or services by the Company shall be exempt from a charge to goods and services tax.

Yours sincerely,

A handwritten signature in black ink, appearing to read "S. Logan".

Simon Logan  
Acting Business Taxes Director