

**COMPLAINT by the Association of Golf Course Owners (1993) [1] Abbotsley Ltd [2] and Cambridge
Meridian Golf Club [3] - 17th December 2013**

- A. Certificate of Incorporation of Association of Golf Course Owners (1993)
- B. Details of directors of Association of Golf Course Owners (1993)
- C. Minutes of meeting authorising this complaint
- D. List of supporters to complaint
- E. Value Added Tax (Sports, Sports Competitions and Physical Education) Order 1999
- F. Judgment and notes Abbotsley Golf and Squash Club VAT case (LON/96/148 decision 15043)
- G. Sunningdale Golf Club – Accounts and marketing material
- H. The Rt Hon. George Osborne (Chancellor) to Rt. Hon. Theresa May (Home Secretary)
- I. Advertising material: Royal Lytham & St. Anne’s GC – golf and 16 bedroom hotel
- J. Judgment in Chipping Sodbury Golf Club and others MAN/2008/0270,
- K. Witness statement Vivien Inez Saunders, Chipping Sodbury Golf Club and others MAN/2008/0270,
- L. Letter David Gauke, Treasury Secretary, to Philip Dunne MP and to William Hague
- M. Pre-application notice to Attorney General and HMRC solicitors October 13th 2013
- N. Judgment in Bell Concord Educational Trust Ltd 1989
- O. Extracts from the Sports Marketing Surveys Inc report on golf February 2013
- P. Judgment in Carlisle and Silloth Golf Club v. Smith (Surveyor of Taxes) at (1912) 2 K.B. 177 and C.A. (1913) 3 K.B. 75.
- Q. Correspondence with Treasury, Customs and Excise, UK Government 1993 and 1994 re VAT
- R. Letter from Paymaster General, Sir John Cope, 1994, memberships as limiting distortion
- S. Letter from Mr Edward Troup – Tax Assurance Commissioner and Second Permanent Secretary 2013
- T. The Didsbury GC decision – associate memberships and VAT exempt green fees
- U. Customs and Excise to AGCO – asking for help to eliminate distortion at Norwich
- V. AGCO application to Upper Tribunal - HMRC v Bridport and West Dorset FTC/74/2011
- W. International Center for Not-for-Profit Law (ICNL) example
- X. English Golf Union documents PMB/JH/20.04.94, and Constitution
- Y. Minutes of Debate VAT Sports Order 1999 October 1999
- Z. Customs and Excise advice to English Golf Union and golf clubs regarding VAT Sports Order 1999
- AA. Accounts and shares Coombe Hill Golf Club
- BB. Advertising: National Club Golfer November 2013 – top 100 green fees in UK under £100
- CC. Letter from former Minister of Sport, Tony Banks
- DD. Distortion and golf courses – Cambridgeshire and Hertfordshire
- EE. Canterbury Hockey Club Case, Case C-253/07
- FF. Consultation regarding rulings from Canterbury and HMRC Guidance notes
- GG. Correspondence HMRC re interpretation of Canterbury case
- HH. HMRC ruling regarding affiliation fees – decision on golf in isolation to other sports
- II. Gillan & Gillan T/A Gracehill Golf Course v Commissioners of HMRC MAN/08/0094
- JJ. Table of green fee income rates
- KK. Advertising material: Royal St. George’s GC, Royal Birkdale GC, Royal Lytham & St. Anne’s GC, the Honourable Company of Edinburgh Golfers, (Murifield), Royal Troon Golf Club, Royal St. David’s GC, Pyle and Kenfig GC, Royal Dornoch GC, Nairn GC, Burnham & Berrow GC