



## SERVICE HOTLINE

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## VAT NARRATIVE ON NON-RESIDENT CONTRACT NOTES

Members are advised of a change to be implemented this weekend whereby contract notes for non-residents will reflect that VAT is charged at 0%.

This change was requested by members as non-resident accounts are not exempt from VAT charged on brokerage; the VAT is zero-rated.

The VAT charge field on the PDENOT (contract notes) and PDANOT (agent notes) reports for non-resident accounts will be shown as follows:

```
5000 P BHP BILLITON PLC
ORD:000000000000/00-00-00
TRD:R000000000011
BROKERAGE
STRATE SETTLEMENT COSTS
INVESTOR PROTECTION LEVY
VAT @ 0%
SECURITIES TAX
```

The VAT charge tag in the XML file will reflect the following for non-resident accounts:

```
<Charge>
  <Desc>VAT @ 0%</Desc>
  <Amt>0.00</Amt>
</Charge>
```

### Service:

BDA

### Environment(s):

Production

### Additional Information:

If you have any queries about this announcement, please contact the

**Client Services Center**

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