

SCHEDULE OF VAT REPAYMENTS (Appendix 1)

Defined terms in this Schedule have the meaning given to them in the Agreed Statement of Facts.

1. Repayment	2. Amount of Repayment	3. Entity which overpaid the VAT to HMRC ¹	4. Entity whose supplies gave rise to the VAT overpayments	5. Entity which claimed Repayment (date of claim listed in brackets)	6. Date of payment by HMRC	7. Recipient(s) of payment from HMRC	8. Subsequent movement of payment from HMRC	9. Repayment Type	10. Company assessed
VAT Repayment 1	£15,686,929	(i) RGL as to £11,830,839 representing VAT on supplies made by RGL in the period from April 2000 to 25 November 2000 and SDG in the period from 25 November 2000 to 27 May 2003. (ii) March UK Limited ² as to	RGL as to about £3,000,000 in respect of supplies made in the period from April 2000 to 25 November 2000. SDG as to about £12,600,000 in respect of supplies made in the period from 25 November 2000 to 25 September 2004.	GUS plc ³ in respect of VAT identified in (i) of Column 3 for the period up to and including March 2002 (24 June 2003). The claimant in respect of VAT identified in (ii) of Column 3 is not agreed LL in respect of the amount identified in (iii) of Column 3, and in	Two tranches: February 2005 (interim); May 2005 (final).	GUS plc in respect of VAT identified in (i) of Column 3. March UK Ltd ⁴ and LL in respect of VAT identified in (ii) and (iii) of Column 3.	GUS plc paid an amount equal to the sum identified in (i) of Column 3 to SDG at the direction of March UK Limited. LL paid an amount equal to the sums identified in (ii) and (iii) of Column 3 to SDG.	ACR.	SDG for periods 1 April 2004 to 31 March 2005 and 1 April 2005 to 30 April 2005.

¹ The entities within this Column, with the exception of the Six Companies, were each the representative member of their respective VAT groups at the relevant times.

² March UK Ltd (CRN 4730752) was the representative member of VAT group 813 0438 64 between 27 May 2003 and 25 June 2004. It deregistered on 26 June 2004 and March UK Ltd, RGL and SDG joined the LL VAT group (no 163 7696 28). March UK Ltd changed its name to Shop Direct Ltd on 6/5/08.

³ GUS plc VAT group 145 8990 25: RGL was the representative member from 7 August 1997 to 19 May 2003 and GUS plc was the representative member from 20 May 2003 to 8 October 2006. GUS plc is now known as Experian Finance plc.

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		£3,165,052 representing VAT on supplies made by SDG in the period from 27 May 2003 to 27 June 2004. (iii) Littlewoods Limited as to £691,029 representing VAT on supplies made by SDG in the period from 27 June 2004 to 25 September 2004.		respect of VAT identified in (i) of Column 3 for the period from and including April 2002 to 27 May 2003 (1 November 2004).					
VAT Repayment	£124,963,600	GUS Merchandise Corporation ⁵	Kay and Company Limited as to £48,300,000 in	GUS plc (24 June 2003).	19 September 2007.	Weil, Gotshal & Manges	WGM paid an amount equal to VAT	ACR.	SDG for period 31 January

⁴ Taken to be so on the basis that it is consistent with IP1

⁵ Now known as Home Retail Group Holdings (Overseas) Ltd.

⁶ Now known as Abound Ltd.

⁷ Now known as SDG.

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2		as to £94,123,801 representing VAT on supplies made in the period from 1 January 1978 to 11 February 1992. Kay and Company Limited as to £30,839,795 representing VAT on supplies made in the period from 12 February 1992 to 30 September 1996.	respect of supplies made in the period from 1 January 1978 to 30 September 1996. Family Hampers Ltd ⁶ as to £1,700,000 in respect of supplies made in the period from 1 April 1978 to 30 September 1996. John Noble Limited ⁷ as to £200,000 in respect of supplies made in the period from 1 January 1986 to 31 December 1987. [GUS plc or RGL] ⁸ as to £72,800,000 in respect of supplies made in the period from 1 January 1978 to 31 March 1996. RGL as to £1,900,000 in			("WGM") (as agent of Argos Limited).	Repayment 2 to a parent company of SDG at the direction of March UK Limited; this amount was recognised in the accounts of SDG by means of an inter-company receivable.		2007 to 30 January 2008.

⁸ The identity of the entity who made the supplies is not yet agreed.

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			respect of supplies made in the period from 1 April 1996 to 30 September 1996.						
VAT Repayment 3	£7,740,298	LL.	LRL as to £6,100,000 in respect of supplies made in the period from January 1999 to April 2003. SDHSL as to £1,600,000 in respect of supplies made by SDHSL itself in the period from 1 May 2003 to 25 September 2004.	LL ⁹ (5 February 2002). The claim was initially rejected by HMRC on 18 February 2002. The claim was supplemented on 1 June 2004 and on 27 October 2004 by way of voluntary disclosure. LL entered into a section 85 VATA 1994 agreement with HMRC on 16 November 2004.	24 January 2005.	LL.	LL paid an amount equal to VAT Repayment 3 to SDHSL.	ACR.	SDHSL for period 1 May 2004 to 30 April 2005.
VAT Repayment	£52,141,416	The overpayments	(i) Brian Mills Limited as to	LL ¹⁰ (25 June 2002).	30 August 2007.	WGM (as agent of LL).	WGM paid an amount equal	ACR.	SDHSL for period

⁹ Agreement of parties to be confirmed

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4		of VAT in respect of the supplies from 1 January 1978 to 31 December 1986 referred to at (i) to (vi) in the adjacent column were made by the companies listed therein (as these companies were separately VAT registered during this period). All other overpayments of VAT from 1987 onwards in respect of the supplies referred to in the adjacent column (including those in (vii)) were made by LL (as representative	£8,500,000 in respect of supplies made in the period from 1 January 1978 to 31 December 1992. (ii) Burlington Warehouses Limited as to £5,700,000 in respect of supplies made in the period from 1 January 1978 to 31 December 1992. (iii) Janet Frazer Limited as to £5,700,000 in respect of supplies made in the period from 1 January 1978 to 31 December 1992. (iv) John Moores Home Shopping Service Limited as to £5,800,000 in respect of supplies made in the period from 1 January 1978 to 31 December 1992. (v) Littlewoods Warehouses				to VAT Repayment 4 to LW Corporation.		ending 30 April 2007.

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		member of the VAT group).	Limited as to £11,700,000 in respect of supplies made in the period from 1 January 1978 to 31 December 1992. (vi) Peter Craig Limited as to £5,700,000 in respect of supplies made in the period from 1 January 1978 to 31 December 1992. (vii) LRL as to £8,960,454 in respect of supplies made in the period from [1] January 1993 to 28 September 1996.						
VAT Repayment 5	£83,604,357	Kay and Company Limited.	(i) Abound Limited as to about £1,200,000 in respect of supplies made in the period from 1 March 1996 to 28 February 1997. (ii) Kay and Company Limited	RGL	May 1998.	RGL.	N/A.	SMGT.	RGL for periods ending 31 March 1998 and 31 March 1999.

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			as to about £32,600,000 in respect of supplies made in the period from 1 March 1996 to 28 February 1997. (iii) RGL as to about £49,800,000 in respect of supplies made in the period from 1 March 1996 to 28 February 1997.						
VAT Repayment 6	£14,782,382	The overpayments of VAT in respect of the supplies referred to in the adjacent column in the period from 18 June 1978 to 17 June 1979 were made by the Six Companies. The overpayments of VAT in respect of the supplies	(i) Brian Mills Limited as to approximately £2,900,000 in respect of supplies made in the periods from 18 June 1978 to 17 June 1979 and from 1 April 1990 to 31 March 1991. (ii) Burlington Warehouses Limited as to approximately £1,900,000 in respect of supplies made in the periods set out in (i) above. (iii) Janet Frazer	LL (15 June 1993, before <i>CCE v Next plc</i> was decided).	£4,756,932 was paid on 22 November 1995. £10,025,450 was paid on 20 December 1995.	LL (including the amounts overpaid by the Six Companies).	LL paid an amount equal to VAT Repayment 6 to LRL.	Next/Grattan Repayment.	LRL for period ending 31 December 1995.

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		referred to in the adjacent column in the period from 1 April 1990 to 31 March 1991 were made by LL.	<p>Limited as to approximately £1,900,000 in respect of supplies made in the periods set out in (i) above.</p> <p>(iv) John Moores Home Shopping Service Limited as to approximately £1,900,000 in respect of supplies made in the periods set out in (i) above.</p> <p>(v) Littlewoods Warehouses Limited as to approximately £4,000,000 in respect of supplies made in the periods set out in (i) above.</p> <p>(vi) Peter Craig Limited as to approximately £1,900,000 in respect of supplies made in the periods set out in (i) above.</p> <p>The companies above are referred to in this Schedule as the “Six Companies”.</p>						

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VAT Repayment 7	£55,902,362	LL.	LRL.	LL in 1997 (precise date unknown).	12 May 1998.	LL.	LL paid an amount equal to VAT Repayment 7 to LRL.	SMGT.	LRL for periods ending 30 April 1998 and 30 April 1999.
VAT Repayment 8	£596,457	LL.	LRL.	LL on 28 January 1998.	£546,899 was paid in January 2002. £49,558 was paid in April 2002.	LL.	LL paid an amount equal to VAT Repayment 8 to LRL.	Similar to an ACR.	LRL for period ending 30 April 2002.

SCHEDULE OF INTEREST PAYMENTS

Defined terms in this Schedule have the meaning given to them in the Agreed Statement of Facts.

1. Interest Payment	2. Amount	3. Period which the interest represents	4. Entity which claimed the interest payment (date of claim listed in brackets)	5. Entity which received the interest payment from HMRC	6. Subsequent movement of payment from HMRC	7. Date of payment by HMRC	8. Company assessed
Interest Payment 1	£1,328,993	28 July 2000 to around 12 April 2005.	LL and March UK Ltd in respect of all the amounts representing VAT Repayment 1 on 27 October 2004.	GUS plc received interest in respect of the VAT overpayment identified in (i) of Row 1, Column 3 of the Schedule of VAT Repayments. This amounted to £1,209,892. March UK Ltd received interest of £109,801 in respect of the VAT overpayments identified in (ii) and LL received interest of £9,300 in respect of the VAT overpayments identified in (iii) of Row 1, Column 3 of the Schedule of VAT Repayments. This amounted to £119,101.	GUS plc paid an amount equal to £1,209,892 to SDG at the direction of March UK Limited. LL paid an amount equal to £119,101 to SDG.	In several instalments between 15 March 2005 and 1 June 2005.	SDG for periods 1 April 2004 to 31 March 2005 and 1 April 2005 to 30 April 2005.
Interest Payment 2	£174,828,209	24 April 1978 to around 19 September 2007.	LL (14 June 2007).	WGM (as agent of Argos Limited).	WGM paid an amount equal to Interest Payment 2 to LW Corporation at the direction of March UK Limited; this amount was then recognised in the accounts of SDG by means of an inter-company receivable.	19 September 2007.	SDG for period ending 30 January 2008.
Interest Payment 3	£832,628	27 April 1999 to 13 January 2005.	No claim made.	LL. Received in two tranches: £549,250 on 17 February 2005 and £283,378 on 28	LL paid an amount equal to Interest Payment 3 to SDHSL.	February 2005.	SDHSL for period ending 30 April 2005.

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				February 2005.			
Interest Payment 4	£78,395,858	30 April 1978 to 30 August 2007.	LL (14 June 2007).	WGM (as agent of LL).	WGM paid an amount equal to Interest Payment 4 to LW Corporation.	30 August 2007.	SDHSL in respect of £77,654,202 for period ending 30 April 2007. SDHSL in respect of £741,656 for period ending 30 April 2008.
Interest Payment 6	£20,527,859	14 August 1979 to around December 1995.	LL (October 1995).	LL. Received in two tranches: £1,713,430 on 27 December 1995 and £18,814,429 on 12 January 1996.	LL paid an amount equal to Interest Payment 6 to LRL.	Between December 1995 and January 1996.	LRL for period ending 31 December 1995.
Interest Payment 7	£1,978,225	29 April 1997 to around 12 May 1998.	LL (March 1998).	LL.	LL paid an amount equal to Interest Payment 7 to LRL.	12 May 1998.	LRL for periods ending 30 April 1998 and 30 April 1999.
Interest Payment 8	£46,730	End of July 1997 to January 2002.	LL (28 January 1998).	LL.	LL paid an amount equal to Interest Payment 8 to LRL.	1 August 2002.	LRL for period ending 30 April 2002.