**[on headed paper of the Borrower]**Company number [CompanyNumber]  
VAT Number: [VATNumber]

HM Revenue and Customs - VAT Written Enquiries  
123 St Vincent Street  
Glasgow City  
Glasgow  
G2 5EA

Dear Sirs,

**Letter of Authority - Assignment of Right to Payment**

I am writing to you to notify you that we have assigned our right to payment of VAT refunds as per HMRC internal manual VRM4800 which states that a person entitled to make a claim (Taxpayer) may ask that payment be made to a third party.

We wish to notify you that we have assigned our right to payment to A1T1 Ltd and that all payments should be made to the following bank account until further notice:

**Sort Code: [SortCode]  
Account No.: [AccountNumber]  
Account name: [CompanyName]**

This letter, signed by a duly authorised Director, constitutes written confirmation of the same.

Please conduct all communication in respect of this instruction with our appointed VAT agent whose address is as follows: [VATAgentAddress] and whose telephone number is [VATAgentTelephone] and email is [VATAgentEmail].

This letter discharges HMRC's liability to the claimant (Taxpayer) in relation to the claim in question.

Yours faithfully,

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

[CompanyName]  
Director