



**Small Company Enterprise Centre  
Cardiff**  
Large & Complex Businesses S0970  
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Mr J Halle  
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**Date** 10 September 2013  
**Our ref** LC/L&C/S0970/ 18853 23176 /SGW  
**Your ref**

Dear Mr Halle

**Dingwall Wind Co-Operative Ltd**

**Seed Enterprise Investment Scheme (SEIS)**

Thank you for your letter and enclosures of 16 August 2013. I am pleased to confirm that, on the basis of the information supplied, I would be able to authorise the company to issue certificates under Section 257EC(1) ITA 2007 in respect of Ordinary Shares issued to individuals, following receipt of a properly completed form SEIS1 as prescribed by Section 257ED.

**Enterprise Investment Scheme (EIS)**

I can also confirm that, on the basis of the information supplied, I would be able to authorise the company to issue certificates under Section 204(1) ITA 2007 in respect of Ordinary Shares issued to individuals, following receipt of a properly completed form EIS1 within the time limit prescribed by Section 205(4) ITA 2007.

You are reminded that:

- Responsibility for the accuracy of the information supplied and considered by me rests wholly with the company.
- These provisional assurances are based solely on the information supplied in and with the clearance application and will not apply in circumstances that vary from those described therein. You are therefore advised to forward particulars of any proposed changes, and the draft of any shareholders subscription, investment or similar agreement, for clearance prior to the issue of shares.
- These clearances do not guarantee the availability of any form of relief under the Seed Enterprise Investment Scheme or Enterprise Investment Scheme to any particular subscriber.

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Information is available in large print, audio tape and Braille formats.  
Text Relay service prefix number – 18001

Assistant Director: Marian Kitson



Awarded for excellence



- The company is not eligible to raise money under the Seed Enterprise Investment Scheme if it has previously received any investment under the Enterprise Investment Scheme or from Venture Capital Trusts.
- At least 70% of the money raised under the Seed Enterprise Investment Scheme must be spent before any money can be raised under the Enterprise Investment Scheme.

Yours faithfully



**Stuart Wheeler**  
H M Inspector of Taxes