

REVISED

30/6/11

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TAX CERTS

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COUNTY ARMAGH  
BT66 7NJ

Barclays Stockbrokers Limited  
Client Reporting  
Aurora  
120 Bothwell Street  
Glasgow  
G2 7JT

Account No: 481/70635110/67

27 June 2011

Dear SIRS,



Please find enclosed an amended Consolidated Tax Certificate (CTC) for 2010/11 tax year. This replaces the previous CTC in connection with Royal Dutch Shell stock as the overseas scrip event on this stock was paid with 15% Tax when it should have been 0%.

Please keep this document safe, as it will be accepted by the Her Majesty's Revenue and Customs as evidence of the income you received on your Barclays Stockbrokers account.

Please accept my apologies for any confusion or inconvenience caused. If you have any queries about this matter, please call our Client Service team on 0845 601 7788\*. You can also email [stockbrokers@barclayswealth.com](mailto:stockbrokers@barclayswealth.com) or write to us at the address above. Alternatively, for more help and information about your account or specifically your CTC please refer to our 'Ask a Question' section on our website [www.stockbrokers.barclays.co.uk](http://www.stockbrokers.barclays.co.uk).

Yours sincerely

A handwritten signature in dark ink, appearing to read "Alastair Thaw".

Alastair Thaw  
Head of Client Contact

\*Calls to 0845 numbers from a BT residential line will cost no more than 4p per minute, plus 10.9p call set-up fee (correct as at October 2010). The price on non-BT phones may be different; please check with your service provider. You can only use these numbers if you are calling from the UK; if calling from outside the UK, please call +44 141 352 3909. Calls may be recorded to monitor the quality of our service, to check instructions and for security purposes.

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TAY HOUSE  
300 BATH STREET  
GLASGOW G2 4LH  
TELEPHONE: 0845 601 7788

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Dear Client

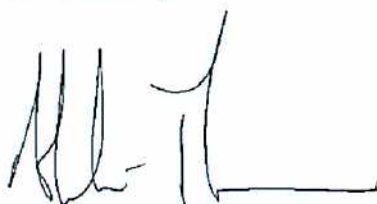
I enclose your Consolidated Tax Certificate and supporting schedules for the period 06/04/10 to 05/04/11. It gives details of the income received on assets held in your Pension Trader Account and any tax that has been deducted on these payments at source.

Pension holders are generally entitled to reclaim tax that has been deducted in this way. Therefore, please forward this certificate to your pension administrator to process any tax reclaims that may be due.

Please be advised we do not provide tax advice. If you have any questions (other than factual) relating to your Consolidated Tax Certificate you should contact your tax advisor.

If you have any questions concerning the information contained within the Tax Certificate and supporting schedules, please call our Client Service team on 0845 601 7788.

Yours sincerely



Alastair Thaw  
Head of Client Contact

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## Notes

- The Consolidated Tax Certificate (CTC) is a summary of the income you have been paid and the tax that has been taken off your income. If you receive any overseas dividends, it also shows the overseas tax you have paid and the income you received after tax (net income). All overseas payments will be shown on either the Schedule of Overseas Dividends, or the Schedule of Overseas Interest.
- All UK dividend income including authorised unit trust dividend income carries a tax credit of one ninth of the net dividend. Individuals cannot reclaim this tax credit.
- A Scrip Dividend is when a company offers a dividend, but gives you the option of receiving it in the form of extra shares, instead of cash. HM Revenue and Customs treats Scrip Dividends as though they had been taxed at the standard rate. (Generally, the value of the shares option and the residual cash, associated with the share option, should be roughly equal in cash terms to the Scrip Dividend cash option).
- Any UK income you may have had from Individual Savings Accounts (ISAs) or former Personal Equity Plans (PEPs) - now also classified as ISAs - has not been included on the CTC or the schedules, as you do not have to pay tax on this income.
- HM Revenue and Customs accepts this certificate as evidence of the income that you have received, and the tax you have paid. You should write the figures on your tax return. Where applicable you should also tell the HM Revenue and Customs about any capital gains or losses, with details of how you have calculated these.
- Group 2 Units are the Units bought by you which you've not yet received a distribution for. They may make up only part of your holding. Equalisation is accrued income included in the price of Units (Group 2 Units) purchased during the period. It should be deducted from the cost of the Units for Capital Gains Tax Purposes and is not subject to Income Tax. On a first distribution any Units bought in the initial launch offer period are categorised as Group 1 Units.
- Listed Eurobonds & Gilts - interest payments from securities listed on a recognised stock exchange are paid gross.
- Unlisted Eurobonds - interest payments from securities not listed on a recognised stock exchange are paid net.
- Where the cash interest is paid gross, you may have a tax liability associated with it.
- Venture Capital Trusts have been included on a separate schedule, which does not need to be included on your tax return. This schedule is for information only.
- **Property income dividends paid by UK real estate investment trusts ('UK-REITs')**  
A 'UK-REIT' is a company which has a property business. It must be resident in the UK and be listed on a recognised Stock Exchange. A UK-REIT can also be a group of companies. The principal (parent) company of the group must be UK resident and Stock Exchange listed. Under the UK-REIT regime, the UK-REIT pays no tax on its qualifying property income, but the company (principal company for a Group REIT) will withhold UK income tax at the basic rate when making a distribution out of its qualifying property income, 'a property income dividend'. It is obliged to distribute most of its profits as property income dividends. Receipts of distributions from different UK-REITs are treated as receipts of the same business. This means that losses on other rental business cannot be off-set against distributions from a UK-REIT.



# CONSOLIDATED TAX CERTIFICATE

BARCLAYS STOCKBROKERS  
TAY HOUSE  
300 BATH STREET  
GLASGOW G2 4LH  
TELEPHONE: 0845 601 7788

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\*\*\* 22/06/2011 \*\*\*

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We confirm that the dividends or interest summarised below and specified on the attached schedule(s) were received by us or our nominees on behalf of the above named client, who was one of the persons for whom the investments were held and was entitled to the dividends/interest on the dates on which they were payable. You should keep this certificate in a safe place, as HM Revenue and Customs may ask you for it. The original certificates of tax credit or deduction of income tax will be lodged with HM Revenue and Customs when they request them from Barclays Stockbrokers. We have received the following income on your behalf, and confirm that you were the beneficial owner of the investments on the date the income was payable.

Income credited in the period from 06/04/10 to 05/04/11

Dividends Received	Tax Credits	Dividends Paid	Equalisation
UK Companies	150.10	1350.90	
Authorised Unit Trusts & OIECs	0.00	0.00	0.00

Property Income Distributions	Gross Income	Income Tax	Net Income
UK-REITs	0.00	0.00	0.00

Interest Received	Gross Interest	Income Tax	Net Interest	Equalisation
Listed Eurobonds & Gilts	0.00	0.00	0.00	
Authorised Unit Trust & OIECs	0.00	0.00	0.00	0.00
Unlisted Eurobonds	0.00	0.00	0.00	
Cash Interest	0.00			

Overseas Payments	Gross Income	Overseas Withholding Tax Deducted	Net Income	Equalisation
Dividends Received		0.94	5.37	0.00
Interest Received	0.00	0.00	0.00	0.00

Scrip Dividends and Scrips for Property Income Distributions	Income Tax Treated as Paid and Not Repayable	Cash Equivalent
Ordinary Scrips	18.74	168.65
Property Income Scrips	0.00	0.00

Overseas Scrip Dividends	Overseas Withholding Tax	Cash Equivalent
	0.00	127.07

Please sign below if you are sending this certificate to HM Revenue and Customs.

I/We declare that the above certificate is a true statement of the Income I/we received in the above period and that as the beneficial owner was entitled to the dividends/interest on the dates on which they were payable.

Signature \_\_\_\_\_ Date \_\_\_\_\_

This form of certificate has been approved by HM Revenue and Customs, reference BV282.

# Schedule of UK Dividends

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GLASGOW G2 4LH  
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## UK COMPANIES

For the Period 06/04/10 to 05/04/11

Due Date	Stock Description	Holding	Rate	Tax Credit	Dividends Paid
26/11/10	B-01TND-9 BOOKER GROUP ORD GBP0.01	7372.00	0.2700	2.21	19.90
11/01/11	3-03293-6 WINCANTON ORD GBP0.10	8163.00	4.8300	43.81	394.27
14/01/11	0-67312-3 ASSOCD BRIT FOODS ORD GBP0.0568	447.00	16.2000	8.05	72.41
19/01/11	B-08SNH-3 NATIONAL GRID ORD GBP0.113953	2.00	12.9000	0.03	0.26
28/01/11	B-01CZ6-5 HORNBY ORD GBP0.01	3072.00	1.7000	5.80	52.22
28/01/11	0-64660-8 NORTHERN FOODS ORD GBP0.25	8158.00	1.5500	14.05	126.45
02/02/11	B-39J2M-4 UNITED UTILITIES G ORD GBP0.05	837.00	10.0000	9.30	83.70
18/02/11	0-45449-2 IMPERIAL TOBACCO ORD GBP0.10	317.00	60.0000	21.13	190.20
14/03/11	0-98952-9 ASTRAZENECA ORD USD0.25	316.00	116.7000	40.97	368.77

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## For the Period 06/04/10 to 05/04/11

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# Schedule of Scrip Dividends and Enhanced Scrip Dividends

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## UK COMPANIES

For the Period 06/04/10 to 05/04/11

Due Date	Stock Description	Holding at xd Date	Dividend Details	Shares used in Scrip Election	New Shares Allocated	Cash Equivalent	Income Tax Treated as Paid and Not Repayable
19/01/11	B-08SNH-3 NATIONAL GRID ORD GBPO.113953	688.00	1.00 FOR 42.8750	686.00	16.00	88.49	9.83
25/03/11	B-03MM4-0 ROYAL DUTCH SHELL 'B' ORD EURO.07	256.00	1.00 FOR 81.6590	245.00	3.00	80.16	8.91
TOTAL						168.65	18.74



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Due Date	Stock Description	Holding	Country of Origin	Withholding Tax Deducted	Net Payment	Equalisation
17/12/10	B-03MLX-2 ROYAL DUTCH SHELL 'A'SHS EURO.07 (UK LIST)	12.00	GB	0.48	2.73	0.00
25/03/11	B-03MLX-2 ROYAL DUTCH SHELL 'A'SHS EURO.07 (UK LIST)GBP	12.00	GB	0.46	2.64	0.00
			TOTALS	0.94	5.37	0.00

# Schedule of Overseas Scrip Dividends

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TAY HOUSE  
300 BATH STREET  
GLASGOW G2 4LH  
TELEPHONE: 0845 601 7788

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**BARCLAYS**

For the Period 06/04/10 to 05/04/11

Due Date	Stock Description	Country of Origin	Holding at xd Date	Dividend Details	Shares used in Scrip Election	New Shares Allocated	Cash Equivalent	Withholding Tax
17/12/10	B-03MLX-2 ROYAL DUTCH SHELL 'A' SHS EURO.07 (UK	GB	250.00	1.00 FOR 79.6200	238.00	3.00	63.82	0.00
25/03/11	B-03MLX-2 ROYAL DUTCH SHELL 'A' SHS EURO.07 (UK	GB	256.00	1.00 FOR 81.6600	244.00	3.00	63.25	0.00
TOTAL							127.07	0.00