

Treasury and Resources
Comptroller of Income Tax

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JE4 8PF.



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Please quote in reply: Est155/CB1
Your ref is:

21 January 2008

Mrs. Jennie Marriott,
(Chairperson),
Jersey Association of Child Carers,
Kookaburra,
10, Oaklands Vineries,
Rectory Court,
St. Clement,
JE2 6RB

Dear Mrs. Marriott,

Thank you for your letter of 16 January, 2008.

As requested I am pleased to confirm that a self employed Child Carer can claim a deduction in their trading accounts of 52% of their Class 2 Social Security contributions paid.

Yours sincerely,

A handwritten signature in black ink, appearing to read "Chris Le Breton".

Chris Le Breton
Business Tax Director