

**From:** [Foi Enquiries](#)  
**To:** [REDACTED]  
**Subject:** FOI-17-1182 - Invoices - Scottish Referendum  
**Date:** 23 August 2017 15:23:20  
**Attachments:** [Further Information - Right to Review & Appeal.pdf](#)

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Dear [REDACTED],

Thank you for your information request of 14 August 2017. Aberdeen City Council (ACC) has completed the necessary search for the information requested.

**On 26/09/14 Idox Software Ltd invoiced Aberdeen City Council for £31,890 excl VAT, £38,268 inclusive of VAT, for delivery of Postal Vote Managed Service for the Scottish Independence Referendum.**

**Can you confirm that this invoice was paid inclusive of VAT?  
Can you confirm whether this invoice was classified as a business or non-business expense?  
If the invoice was paid inclusive of VAT, can you confirm whether ACC recovered from HMRC the VAT paid on this invoice?**

**Can you provide me with copies of discussion about the handling of VAT for IT services contracts within the joint procurement framework agreement with Aberdeenshire Council for the provision of electoral services for the Returning Officer issued on 23 August 2013, specifically covering lots 2A and 2B. The specific invoice is for one-call off against these framework lots for ACC for Idox to supply service for the Referendum.**

This information is held by Aberdeen City Council on behalf of the Returning Officer. As such, it is not held by Aberdeen City Council for the purposes of the Freedom of Information (Scotland) Act 2002.

We hope this helps with your request.

Yours sincerely,

Grant Webster  
Information Compliance Officer

#### **INFORMATION ABOUT THE HANDLING OF YOUR REQUEST**

ACC handled your request for information in accordance with the provisions of the Freedom of Information (Scotland) Act 2002. Please refer to the attached PDF for more information about your rights under FOISA.

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