

Dumfries and Galloway Council
Children, Young People, Lifelong Learning
SCHOOL LET VAT EXEMPTION FORM
www.dumgal.gov.uk/schoollets

SERIES OF LETTINGS OF SPORTS HALLS AND SPORT'S FACILITIES

Your application to hire sports facilities from Dumfries & Galloway Council complies with certain conditions laid down by HM Customs and Excise for the charge to be exempt from VAT (see notes). There is, however, a further requirement that the hirer undertakes to pay in full for the series regardless of whether the hirer actually uses the facilities on a particular occasion. (A hirer will not be charged on occasions when the facility is unavailable).

If you qualify to use the exemption would you kindly complete, sign and return the pro-forma below you will be charged according to the VAT exempt scale set out in the current charge schedule. This can be obtained from: <http://www.dumgal.gov.uk/CHttpHandler.ashx?id=18460&p=0>

PLEASE READ THE NOTES AND CRITERIA BEFORE COMPLETING

Declaration					
In consideration of being charged the VAT exempt scale of charges:					
Organisation/Club:					
Hereby agrees to pay in full for the following and subsequent series of bookings, for the hire of					
Venue Name:			Facility:		
Start Date		End Date		Not req'd	
I certify that the organisation I represent does comply with the eligibility criteria outlined below for VAT exemption as described overleaf and that I attach the constitution or articles/memorandum of association as requested. I understand that cancellation of this booking may result in VAT becoming chargeable in the circumstances described.					
Name:					
Address					
Tel No:		E mail:			
Signed:				Date:	

Please return completed form with application to the secondary school with responsibility for school lets (details on webpage) or email to schoollets@dumgal.gov.uk

Articles/Memorandum of association or constitution attached: YES/NO

VAT EXEMPTION FORM - NOTES ON CRITERIA

It is important to note that all hirers can use this series of sports let rules.

To qualify the hirer must count as an "eligible body".

In this context an eligible body must:

- Be non-profit making; or
- Have in its constitution restrictions preventing the distribution of any profits except on winding up and
- Not have any paid officers or paid connected officers

As the hirer it is up to you to provide evidence that you are an eligible body before VAT can be waived. To this end a copy of your body's articles/memorandum of association or constitution proving that the organisation complies with the criteria should be provided and be kept by the Lets Officer with the booking form and this exemption form. A letter confirming that you are an eligible body will not be accepted by HM Revenue and Customs as sufficient evidence.

Series of let rules

If the organisation is eligible then VAT can be waived if the proposed use conforms to all of the following conditions:

- The series must be for 10 or more sessions
- Each session has to be for the same sport, physical recreation activity
- Each session has to be in the same place (the same place can, however, be a different badminton court in a hall, or a different pitch on the same playing fields)
- The interval between each session has to be at least 24 hours and not more than 14 days
- The series has to be paid for as a whole whether or not the right to use the facility for any specific session is actually exercised
- The lets must be to a school, club or association
- The person to whom the facilities have been let must have exclusive use of them

Cancellation

The conditions would still be met if a reduction was applied due to a facility not being available for use on a scheduled date because of an unforeseen circumstance such as vandalism or poor weather. It is possible to add on sessions to ensure the minimum of 10 lets condition is met in these circumstances.

A reduction in any other circumstance would breach the requirements and result in the series being broken and all the lets becoming taxable.

Where the status of the let changes to standard rated a VAT only invoice should be issued for the VAT due.