

**Appendix 11: VAT exemption form (HEF11(a))**

**Wyvern College – Hire of Education Facilities**

**Series of lettings of sports halls, swimming pools and other sports facilities**

Your application to hire sports facilities at the \_\_\_\_\_  
\_\_\_\_\_ School

complies with certain conditions laid down by HM Customs and Excise for the charge to be exempt from VAT (see notes below). There is, however, a further requirement that the hirer undertakes to pay in full for the series of hires regardless of whether the hirer actually uses the facilities on a particular occasion. (A hirer will not be charged on occasions when the facility becomes 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 on the current charge schedule.

**Please read the notes and conditions overleaf before completing the form.**

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**Form: HEF11(a)**

**Series of lettings of sports halls, swimming pools and other sports facilities**

In consideration of being charged the VAT-exempt scale of charges the

(Name of organisation) \_\_\_\_\_  
\_\_\_\_\_

hereby agrees to pay in full for the following series of bookings, that is to say for the hire of  
\_\_\_\_\_ (facilities)

at \_\_\_\_\_ College

on the following dates: \_\_\_\_\_  
\_\_\_\_\_

I certify that the organisation I represent does comply with the eligibility criteria 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 overleaf.

Signed: \_\_\_\_\_ Date of signing: \_\_\_\_\_

Name: \_\_\_\_\_ (BLOCK CAPITALS)

Address: \_\_\_\_\_

Telephone no: \_\_\_\_\_

**Please complete and return this form to Wyvern College**

## Notes:

**It is important to note that not all hirers can use the series of sports lets rules.**

To qualify the hirer must count as an “eligible body”.

In this context an eligible body must:

- be non-profit making
- have in its constitution restrictions preventing the distribution of any profits except to other non-profit making bodies or 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 College with this lettings form. A letter from you confirming that you are an eligible body will not be accepted by HM Revenue and Customs as sufficient evidence.**

## Series of lets rules

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

- there must be a minimum of 10 lets in the series to a school, club, association or an organisation representing affiliated clubs or constituent associations (such as a league)
- each period is for the same activity carried on at the same place (a different pitch, court or lane at the same sports ground or premises would count as the same place)
- the interval between each period is not less than one day and not more than 14 days
- payment is made by reference to the whole series and is evidenced by written agreement (it does not have to be paid up front), and
- the hirer has exclusive use of the facilities.

## Cancellation

The conditions would still be met if a refund were given 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 refund in any other circumstances would breach the requirements and result in the series being broken and all the lets becoming taxable.

**If the College chooses to withdraw use of the facilities on an occasion or occasions for the College’s own purpose, all the lets will become taxable.**

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