

Headteacher: Mr B Rule BA(Hons), MA Ed, NPQH

Dear Hirer

VAT AND HIRE CHARGES

Further to the completion of your booking form. Please find enclosed a VAT exemption form HEF11.

With the exception of purpose-built sports facilities, VAT does NOT have to be added to the hire charges for the use of rooms and halls (including the use of chairs and tables) **unless** the school provides equipment to support the activity, such as a sound system, projectors, computers, stage lighting or flip charts etc.

VAT is not payable for the use of sports facilities for purpose other than sport eg a public meeting or jumble sale in the sports hall.

VAT should always be charged for the use of sports facilities for a sporting activity unless certain conditions set by HM Revenue and Customers are met. Sports activities can be exempted from VAT if the hirer qualifies as an 'eligible body' and pre books a series of occasions when the facilities will be used.

In order to qualify for VAT exempt treatment as an 'eligible body', the hirer must:

- Be a school, sports club or sports association, or an organisation representing affiliated sports clubs or constituent association and
- Be non-profit making or
- Have in its constitution restriction 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.

To qualify for VAT exemption as an eligible body we must receive your completed HEF11 form and a copy of your club's constitution as soon as possible.

A club constitution can be a simple document that outlines the functions of the club, procedures for membership, meetings, committees and so on. Having a constitution will help to clarify how the club's procedures should work and it is very important the club constitution does not preclude membership to anyone on discriminatory grounds.

If you require a sample which can be adapted for your club (please contact us and I will email you the template – community@wyvern.hants.sch.uk).



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If your group qualifies as an eligible body, then under the series of lets rules the booking must be for a series of 10 or more occasions with exclusive use of the same facility for the same activity. The let's must not be closer than 24 hours or more than 14 days apart.

If the hirer cancels a let then unless the remaining lets in the series are sufficient to conform to the rules, the whole series will revert back to being standard rated and VAT will have to be charged to them for the whole series.

If you have any queries, please do not hesitate to contact me.

Yours faithfully

Community Enterprise Office

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