Cantell School – VAT on Lettings

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The VAT rules for letting the facilities are as follows:

➢ General lettings of an open space such as a field, hall or room are exempt. The exemption includes a room with tables and chairs.

➢ General lettings with facilities are standard rated. Facilities include things such as a projector or computer being used during the let.

➢ Sports lettings are always Standard Rated, but can become an Exempt one if they adhere to the following rules:

   o The let is for a continuous period exceeding 24 hours or
   o A series of 10 or more lettings to a club or association and each Let is for the same activity and
   o The interval between each period is not less than one day and not more than fourteen days and
   o There is a written agreement regarding the series of Lets and the hirer has exclusive use of the facilities.
   o All sessions must be paid for and no refunds given (payment does not have to be made in advance for all sessions but agreement to pay must be made).
   o If a facility is unavailable due to unforeseen circumstance (such as the weather, school use etc.) then sessions must be added on.

➢ The hirer must show they are an 'eligible body' such as a School, Club, Association, an organisation representing affiliated clubs or constituent associations such as a league to use the series of Lets' rules. Where applicable they need to provide a copy of their article or memoranda of association or constitution stating that they are:

   o Non-profit making or
   o Have in their constitution restrictions preventing the distribution of any profits except to other non-profit-making bodies or on winding up and do not have any paid officers or connected officers.

➢ It is the hirer's responsibility to prove the above before the series of Lets' rules can be applied and a copy of the group's articles/memorandum of association or constitution showing this must be forwarded to us for our records.

➢ A Vat Exemption form must be completed.