



THE COSTUME SOCIETY

VAT Exemption Declaration and Guide

Contract between

and **The Costume Society** a Registered Charity
Hon Treasurer Mr C.M. Godfrey
St Magnus, Pilgrim's Lane, Chilham
Canterbury CT4 8AD
Telephone 01227 738539 email chris.godfrey@rikgod.plus.com

Title of Conference/Course

The Value Added Tax Act 1994

I declare that the conference/course which is the subject of this contract is being provided by:

- or (a) a UK School
- or (b) a UK HE Institution]
- or (c) a public body
- or (d) a UK registered charity, whose registration number is:

262401 Status: Education

- or (e) a body which is precluded from distributing, and does not distribute any profit it makes:
and
applies any profits it makes from this conference/course to the continuance or improvement of these types of supplies.

- and (x) the supplies under this contract are to be used wholly by our students
- or (y) the numbers of non-students using these supplies are:-
(please provide information on student numbers as well, if available; if no numbers are available, please estimate the relative proportions of the two groups)

Non students

Students

Numbers or%

Numbers or%

* highlight (a), (b), (c), (d) or (e) as appropriate and(x) or (y) as appropriate.

Signed

Position Date



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THE VALUE ADDED TAX ACT 1994 (Schedule 9, Group 6)

This schedule of the Act allows for the exemption of supplies of goods and services which are closely related to the provision of exempt education, where such supplies are made by one eligible body to another, and where these are for use directly by the latter's students.

The exemption covers supplies such as catering, accommodation and stationery for the students of any eligible body. The exemption does not extend to all conference charges, as telephone costs for instance will be subject to VAT at the standard rate.

If the University is to apply exemption to charges made in respect of supplies covered by this Schedule of the Act, it will be necessary for it to hold a certificate from the recipient of the services, confirming their status and the use of the supplies by their students.

Note: The Charges resulting from a contract will be exempt from Value Added Tax in the following circumstances:

- (1) If education or vocational training is provided by an eligible body.

An organisation is an eligible body if it is:

- or (a) UK School
- or (b) a UK HE Institution]
- or (c) a public body
- or (d) a UK registered charity
- or (e) a body which is precluded from distributing, and does not distribute any profit it makes:
and
applies any profits it makes from this conference/course to the continuance or improvement of these types of supplies.

(School or HE Institution here is as defined in Schedule 9, Group 6, or the Value Added Tax Act 1994. Notes 1 (a). (b). and (c).

and (2) The supplies by this university are of a kind normally provided to its own students.

and (3) The supplies by this University are used directly by the students or conferees of the client eligible body and not by administrators or lecturers.

This statement and declaration reflect the law as we understand it. It in no way replaces the law, which may be found in the Value Added Tax Act 1994.



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SUPPLY OF GOODS AND SERVICES CLOSELY RELATED TO A SUPPLY OF EXEMPT EDUCATION BY HE INSTITUTIONS TO OTHER EDUCATIONAL PROVIDERS
ELIGIBILITY FOR RELIEF UNDER ITEM 4, GROUP 6, SCHEDULE 9, VAT ACT 1994

START

Is the recipient an eligible body? NO → YOUR

YES

↓

Is the recipient supplying education or vocational training? NO → SUPPLIES

YES

↓

Are these supplies to be used directly by the recipients' students or trainees? NO → ARE NOT

YES

↓

Are these supplies of a kind which are normally made available to your own students? NO → FROM

YES

↓

YOUR SUPPLIES ARE EXEMPT UNDER ITEM 4, GROUP 6

Note

An organisation is an eligible body if it is:

- or (a) UK School
- or (b) a UK HE Institution]
- or (c) a public body
- or (d) a UK registered charity
- or (e) a body which is precluded from distributing, and does not distribute any profit it makes: and applies any profits it makes from this conference/course to the continuance or improvement of these types of supplies.