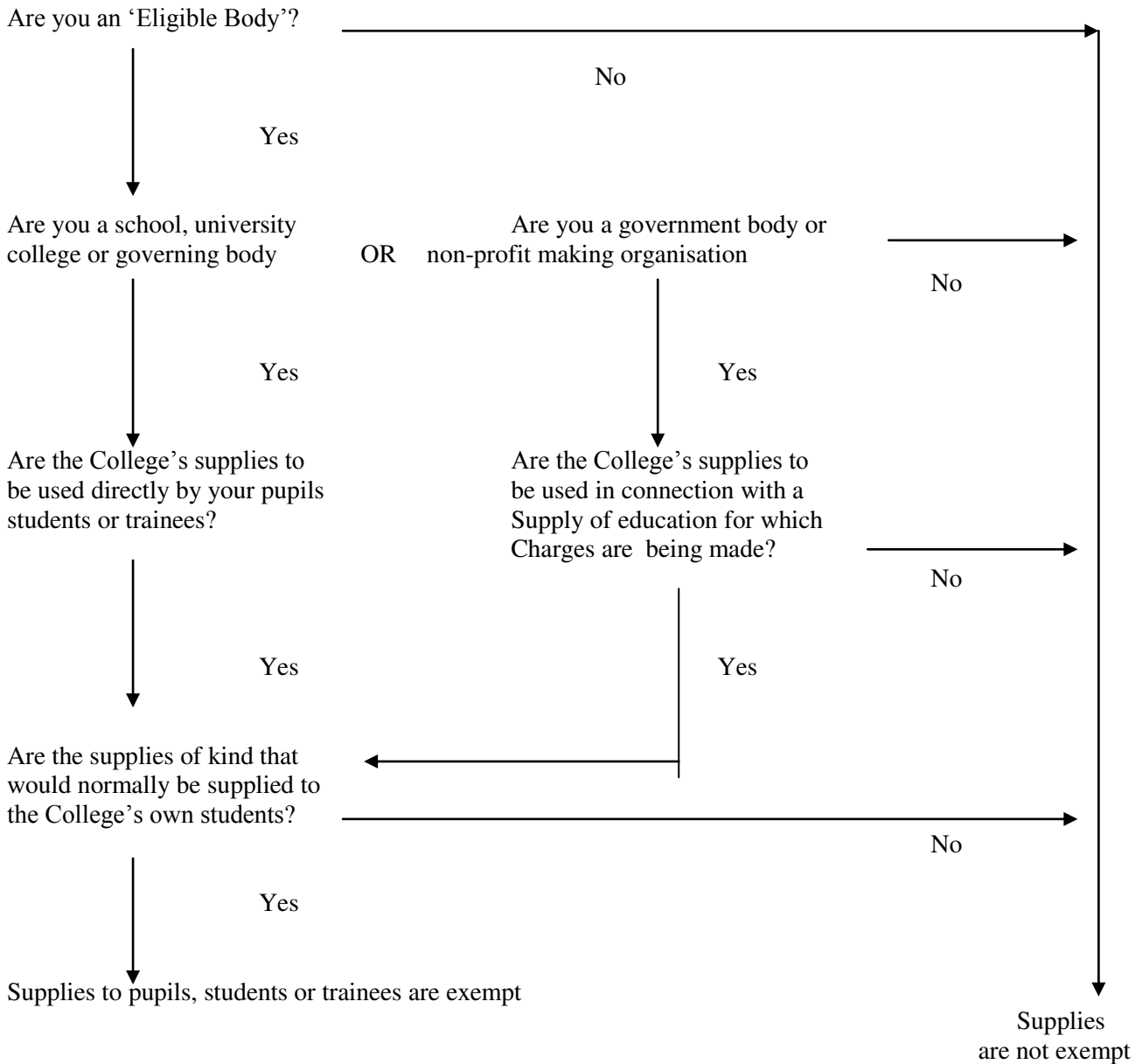


**VAT EXEMPTION FLOWCHART FOR CONFERENCES**

Flowchart for the customers of Wadham College on their eligibility for relief from VAT on conference facilities and goods and services closely related to education supplied by the College.



Note: Certain supplies, such as the hire of a lecture room, may be exempt under Item 1, Group 1, Schedule 9 of the VAT Act 1994 as a licence to occupy land.

# CLAIM FOR EXEMPTION OF SUPPLIES OF CONFERENCE FACILITIES FROM VAT

The Organisation: \_\_\_\_\_

The College: Wadham College, Oxford.

We wish to claim exemption from the Value Added Tax for Supplies of conference facilities and goods and services closely related to education by the College in connection with the Conference/Course being arranged by the Organisation Commencing on: \_\_\_\_\_

We confirm that the organisation is an 'eligible body' within the meaning of Note (1) to Group 6, Schedule 9 of the VAT Act 1994 being *(please tick as appropriate at least one item in each section)*

- A UK School within the meaning of the Education Acts
- A UK university and any college, institution, school or hall of that university, but not a subsidiary company set up to pursue commercial interests
- A UK sixth form or tertiary college or centrally funded higher or further education institution
- The governing body of one of these institutions
- The UK campus of a foreign university
- a body which provides the teaching of English as a foreign language

**and**

That the closely related goods and services to be provided will be provided **direct** to the pupils, students or trainees of these bodies

**OR**

- A local authority
- A government department or executive agency
- A non-profit making body carrying out duties of an essentially public nature
- A health authority
- A non-profit making organisation such as a charity or professional body (but not a non-profit making organisation that belongs overseas)

**and**

That the closely related goods and services to be provided are going to be used in connection with a supply of education e.g. lectures, educational seminars, symposia or classes in any subject for which charges are being made

We understand that the conference facilities and supplies of goods and services closely related to education, such as accommodation and catering, are of a kind that would normally be supplied to the College's own students.

We understand that supplies of alcoholic or soft drinks, special or superior catering and any other specially charged personal services not normally supplied to students of the College are not exempt from Value Added Tax.

We have checked our answers against the attached flowchart and definition of 'eligible body' and can confirm that we can claim exemption on supplies of conference facilities and goods and services closely related to education from the College.

**We confirm that we understand that the exemption only applies to goods and services supplied to students and not to organisers, teachers or helpers.**

Signed on behalf of the Organisation

Date

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
(Name and position)

## EXTRACT FROM THE VAT ACT 1994 SCHEDULE 9 GROUP 6

Notes:

- 1 For the purposes of this Group an “**eligible body**” is:
  - a a school within the meaning of the Education Acts 1944-1993, the Education (Scotland) Act 1980, the Education and Libraries (Northern Ireland) Order 1986 or the Education Reform (Northern Ireland) Order 1986 or the Education Reform (Northern Ireland) Order 1989, which is:
    - i. provisionally or finally registered or deemed to be registered as a school within the meaning of the aforesaid legislation in a register of independent schools; or
    - ii. a school in respect of which grants are made by the Secretary of State to the proprietor or managers; or
    - iii. a maintained school within the meaning of the Education Act 1993 of the Education and Libraries (Northern Ireland) Order 1986; or
    - iv. a public school within the meaning of section 135 (1) of the Education (Scotland) Act 1980; or
    - v. a grant-maintained school within the meaning of section 22 of the Education Act 1993; or
    - vi. a self-governing school within the meaning of section 1(3) of the self Governing Schools (Scotland) Act 1989; or
    - vii. a grant-maintained special school within the meaning of section 182(3) of the Education Act 1993; or
    - viii. a grant-maintained integrated school within the meaning of 6 Article 65 or the Education Reform (Northern Ireland) Order 1989;
  - b a United Kingdom university, and any college, institution, school or hall of such a university;
  - c an institution;
    - i falling within section 91(3)(a) or (b) or section 91 (5)(b) or (c) of the Further and Higher Education Act 1992; or
    - ii which is designated institution as defined in section 44(2) of the Further and Higher Education (Scotland) Act 1992; or
    - iii managed by a board of management as defined in section 36(1) of the Further and Higher Education (Scotland) Act 1992; or
    - iv to which grants are paid by the Department of Education for Northern Ireland under Article 66(2) of the Education and Libraries (Northern Ireland) Order 1986;
  - d a public body of a description in Note (5) to Group 7 below;  
[in Note 5 to Group 7 “public body” means:
    - i. a government department with the meaning of section 41(6);
    - ii. a local authority;
    - iii. a body which acts under an enactment or instrument for public purposes and not for its own profit and which performs functions similar to those of a government department or local authority.]
  - e a body which;
    - i. is precluded from distributing and does not distribute any profit it makes; and
    - ii. applies any profits made from supplies of a description within this Group to the continuance or improvement of such supplies.
  - f a body not falling within paragraphs (a) to (e) above which provides the teaching of English as a foreign language;
- 2 A supply by a body, which is an eligible body only by virtue of falling within Note (1) (f) shall not fall within this Group in so far as it consists of the provision of anything other than the teaching of English as a foreign language.