

**Certificate for VAT exemption of accommodation and catering**

|  |
| --- |
| **Name of claimant:** |

|  |
| --- |
| **Name of organisation:** |

|  |
| --- |
| **Address** : |
|  |
|  |
|  |
|  |

|  |
| --- |
| **Name of conference:** |

|  |
| --- |
| **Conference dates:** |

I declare that the above named organisation is an eligible body as defined in Note 1, Group 6, Schedule 9, VAT Act 1994 as follows (tick as appropriate):

a UK school within the meaning of the Education Acts 1944 to 1993

a UK university or college thereof

a UK institution falling within the Further and Higher Education Act 1992

a public body (government departments, local authorities and similar bodies)

a non-profit making body involved in education

a body other than those above that provides the teaching of English as a foreign language

that intends to make a supply of education to students, pupils or trainees of the above named organisation, which is exempt from VAT under Item 1, Group 6, Schedule 9, VAT Act 1994 (see notes overleaf).

I further declare that the goods and services to be obtained from the University are exempt from VAT under Item 4, Group 6, Schedule 9, VAT Act 1994 because they are closely related to the organisation’s exempt supply of education, and are for the direct use of the students, pupils or trainees concerned .

|  |
| --- |
| **Signed …………………….………………..…………… Date ……………………………………..** |

|  |
| --- |
| **Position in organisation:** |

**Notes**

1 Liverpool Hope University is an “eligible body” for the purposes of exemption from VAT in respect of supplies of education and related services, and item 4 of Group 6, of Schedule 9 of the VAT Act 1994 allows the University to apply this exemption to certain supplies made to other eligible bodies for the direct use of their students. The text of Item 4 is as follows:

The supply of any goods or services (other than examination services) which are closely related to a supply of description falling within item 1 (the principal supply) by or to the eligible body making the principal supply provided—

(a) the goods or services are for the direct use of the pupil, student or trainee (as the case may be) receiving the principal supply; and

(b) where the supply is to the eligible body making the principal supply, it is made by another eligible body.

2 It should be noted that for exemption to apply under item 4, the eligible body receiving the supply from the University, must make a “supply” of education to its students or pupils where the tuition concerned is performed in the UK, and the goods/services provided by the University are for the direct use of those students/pupils. Normally a “supply” requires something to be given by a supplier in return for payment received from the customer so that the students/pupils concerned should be subject to a tuition fee.

3 Organisations that qualify as an “eligible body” are defined in Note 1 of Group 6 of Schedule 9 of the VAT Act 1994 as follows—

(a) a school within the meaning of [The Education Act 1996]2, the Education (Scotland) Act 1980 the Education and Libraries (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 community, foundation or voluntary school within the meaning of the School Standards and Framework Act 1998, a special school within the meaning of section 337 of the Education Act 1996]3 or a maintained school within the meaning of]2 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

(viii) a grant-maintained integrated school within the meaning of Article 65 of 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 a 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;

(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.