

# VAT Exemption Form

## SOUTHAMPTON CITY COUNCIL – HIRE OF EDUCATION FACILITIES:

### SERIES OF LETTINGS OF SPORTS HALLS, SWIMMING POOLS AND OTHER SPORTS FACILITIES

Your application to hire sports facilities at the.....

.....  
complies with certain conditions laid down by HM Customs and Excise for the chance to be exempt from VAT (see notes below).

There is, however, a further requirement that the hirer undertakes to pay in full for the series of hires regardless of whether the hirer actually uses the facilities on a particular occasion. (A hirer will not be charged on occasions when the facility becomes unavailable.)

If you qualify to use the exemption would you kindly complete, sign and return the form below.

PLEASE READ THE NOTES AND CONDITIONS OVERLEAF BEFORE COMPLETING THE FORM.

**SERIES OF LETTINGS OF SPORTS HALLS, SWIMMING POOLS AND OTHER SPORTS FACILITIES:**  
In consideration of being charged the VAT exempt scale of charges

(Name of Organisation).....

.....  
Hereby agrees to pay in full for the following series of bookings, for the hire of

.....(facilities)

at.....School

on the following dates and times: .....

(If you require extra space  
please attach schedule) .....

.....  
Total number of sessions .....

I certify that the organisation I represent does comply with the eligibility criteria for VAT exemption as described overleaf. I understand that cancellation of this booking may result in VAT becoming chargeable in the circumstances described overleaf.

Signed: ..... Date of Signing.....

Position: Chair/Treasurer/Secretary/Manager

Name: ..... (BLOCK CAPITALS)

Address: .....

.....  
Telephone No: .....Mobile No: .....

Please complete and return this form to the school hiring the facilities

**NOTES:**

**It is important to note that not all hirers can use the series of sports lets rules.**

A commercial organisation is not included in the exemption, neither is an informal group of people claiming to be a club.

**SERIES OF LETS RULES**

If the organisation is eligible then VAT can be waived if the proposed use conforms to all of the following conditions:

- There must be a minimum of 10 lets to a school, club, association or an organisation representing affiliated clubs or constituent associations (such as a league)
- Each period is for the same activity carried on at the same place (a different pitch, court or lane at the same sports ground or premises would count as the same)
- The interval between each period is not less than one day and not more than 14 days
- Payment is made by reference to the whole series and is evidenced by written agreement (it does not have to be paid up front), and
- The hirer has exclusive use of the facilities

**CANCELLATION**

If a facility is not available for use because of an unforeseen circumstance such as vandalism or poor weather, a refund may be given or it is possible to add on sessions to ensure the minimum of 10 lets condition is met.

A refund in any other circumstances would breach the requirements and result in the series being broken and all the lets becoming taxable.

If the centre management chooses to withdraw use of the facilities on occasions for its own purpose, all the lets may become taxable.

Where the status of the let changes to standard rated, a VAT only invoice should be issued for the VAT due.