## CLUB BOOKINGS – VAT EXEMPTION CONDITIONS

Dear Sirs,

The block booking you make with Barnwood Park School may, under very precise circumstances, be exempt from VAT. However, the onus will be on your club to comply with the following conditions imposed by HM Revenue and Customs if you wish to claim VAT exemption.

Conditions that must be met to allow a booking to be treated as VAT exempt:

1. The booking must consist of at least 10 lets.
2. Each session must be for the same sport or activity.
3. Each session is to be held at the same venue.
4. The interval between each let is to be at least 1 day but not more that 14 days. Please note that there is no exception for intervals that exceed 14 days through closure of the centre for public holidays etc.
5. All lets referred to on the original booking must be paid for in full whether or not the club actually turns up on any particular occasion. Please note that there is no cancellation facility permitted by HM Revenue and Customs other than where the school cancels due to adverse weather conditions or due to unforeseen non-availability of the facility.
6. The facilities must be let exclusively to the club.
7. The club must sign up to a formal agreement with the school and the agreement must specify the dates and times of the lets covered.
8. The hirer must be a club, school, association or organisation representing affiliated clubs or constituent association (for example, a local league).

In order to comply with conditions 5 & 7, the club MUST sign and return the enclosed Contract.

Failure to comply with all of the above conditions throughout the period of the agreement will result in the WHOLE SERIES of lets being regarded as VAT standard-rated. In these circumstances, the club will be liable to the additional VAT charged.

NB. Additional dates not specifically quoted in the original Contract at the time of booking will be VAT standard-rated unless they are part of a new series of lets that, in themselves, meet all the conditions for VAT exemption.

If you have any further queries regarding this please email: [facilities@barnwood-park.gloucs.sch.uk](mailto:facilities@barnwood-park.gloucs.sch.uk)

Yours sincerely

Miss D Lee

Business Manager

Tel: 01452 530389

## CONTRACT FOR CLUB BOOKINGS – VAT EXEMPTION CONDITIONS

Dear Sir/ Madam,

The (1)…………………………………………………………………………………

Which is affiliated / associated with (2)……………………………………………………………………………………

Wish to claim VAT exemption for the following bookings, or where possible for (3) and (4) please just state the Booking Reference or Invoice number

1. ……………………………………………………………………………………

…………………………………………………………………………………………

…………………………………………………………………………………………

…………………………………………………………………………………………

For the hire of (4)…………………………………………………………………………

………………………………………………………………………………………….

The club agrees to comply with the conditions set out in the attached letter and contracts to pay for each of the lets referred to above. The club acknowledges that failure to comply with all the conditions will mean that the club will incur a VAT charge on the whole series of lets.

Yours faithfully,

Club Organiser / Chair………………………………

Date……………………………………

1. Enter the name of the club or organisation
2. Enter the organisation to which the club is affiliated or associated if applicable
3. Enter actual dates and times the let is required
4. Enter a precise description of the facilities being hired