

Hampshire County Council – Hire of education facilities

Form: HEF11(a)

VAT exemption – series of lettings of sports hall, swimming pools and other sports facilities

Please read the guidance notes overleaf. If eligible for VAT exemption, complete this form in BLOCK CAPITALS and return it to the school hiring the facilities.

Name of Organisation:

Description of Facilities Hired:

School Name:

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Dates Hired:
(minimum of 10)

Declaration

I certify that the organisation I represent complies with the eligibility criteria for VAT exemption as described overleaf. I attach a copy of the organisation's constitution or articles / memorandum of association.

I agree that the series of lettings detailed above will be paid for in full. I understand that cancellation of any part of this booking may result in VAT becoming chargeable on the entire series.

Signed:

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Date:

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Name:

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Address:

Telephone:

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Email:

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Guidance notes

It is important to note that not all hirers are entitled to VAT exemption under the series of lettings rules.

To qualify for exemption, **all** of the following conditions must be met:

- **The hirer must be a school, club or association, or an organisation representing affiliated clubs or constituent associations (such as a league).** “Schools” are organisations providing statutory education under Education Acts. “Clubs and associations” must:
 - be non-profit making; or have in their constitution restrictions preventing the distribution of any profits (except to other non-profit making bodies or on winding up), and
 - provide a copy of their articles/memorandum of association or constitution proving that they comply with the criteria. A letter from the organisation stating that they are eligible will not on its own be accepted by HM Revenue and Customs.
- **A minimum of 10 lets must be booked, the interval between each being not less than one day and not more than 14 days.** There is no extension to this limit to take account of school and public holidays, etc.
- **Each let must be 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 place”.
- **Payment must be made by reference to the whole series and is evidenced by this written agreement.** Although payment does not have to be made in advance, all lets booked must be paid for, regardless of whether the hirer makes use of the facilities.
- **The hirer must have exclusive use of the facilities.**

Failure to meet any condition will result in the hirer becoming liable to pay VAT in respect of all of the lettings within the series, a VAT invoice will be issued by the school.

Cancellation by the school

In the event that the facility is not available for use on a scheduled date because of an unforeseen circumstance such as vandalism or poor weather, no payment is required for the cancelled session and entitlement to VAT exemption for the series is unaffected.

If one or more scheduled lets are cancelled by either the hirer or the School for any other reason, the hirer must still pay for the scheduled lets in order to maintain VAT exemption for the series of lets. Failure to do so may incur a cancellation charge, as well as making the hirer liable to pay VAT on the entire series of lets.

This form must be completed for each series of lets.