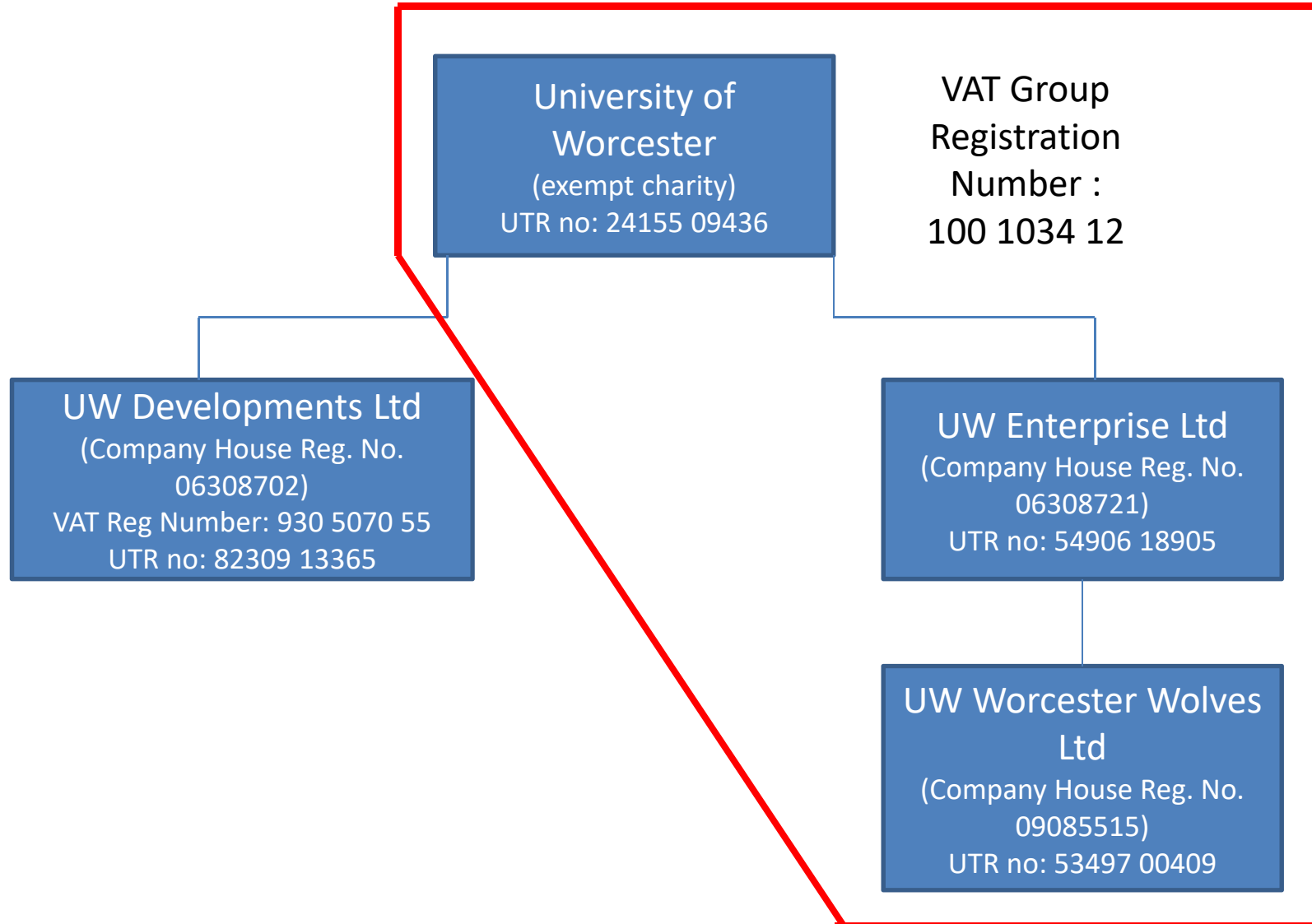


Conferencing

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(March 2020)

Group Corporate Structure



The beginning...

UK VAT legislation

Group 1, Sch 9, VAT Act 1994

Exempts – any license over land...but then lists exceptions including:

(d)the provision in an hotel, inn, boarding house or similar establishment of sleeping accommodation or of accommodation in rooms which are provided in conjunction with sleeping accommodation or for the purpose of a supply of catering;

(e)the grant of any interest in, right over or licence to occupy holiday accommodation;.....

(h)the grant of facilities for parking a vehicle;

(9)“**Similar establishment**” includes premises in which there is provided furnished sleeping accommodation, whether with or without the provision of board or facilities for the preparation of food, which are used by or held out as being suitable for use by visitors or travellers.

The beginning...

UK VAT legislation

Group 6, Sch 9, VAT Act 1994

Exempts from VAT

The provision by an eligible body of–
(a) education;

4The supply of any goods or services (other than examination services) which are closely related to a supply of a 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.

The beginning...

UK VAT legislation

Group 10, Sch 9, VAT Act 1994

Exempts from VAT

1The grant of a right to enter a competition in sport or physical recreation where the consideration for the grant consists in money which is to be allocated wholly towards the provision of a prize or prizes awarded in that competition.

2The grant, by an eligible body established for the purposes of sport or physical recreation, of a right to enter a competition in such an activity.

3The supply by an eligible body to an individual of services closely linked with and essential to sport or physical education in which the individual is taking part.

Notes:

(1)Item 3 does not include the supply of any services by an eligible body of residential accommodation, catering or transport.

What does that mean for UoW?



Charge	VAT Liability
<u>Charges to students of UoW (evidenced by quoting a Student reference number)</u>	
Bed and Breakfast Accomodation	Exempt
Catering	Exempt
Car Parking	Exempt
Use of sports facilities	Exempt
<u>Bed and breakfast only charges to non-students</u>	
Less than 28 days	Standard- rated
More than 28 days on a continuous basis	After 28 days, VAT not due on accomodation charges, but VAT is due on any catering charges
<u>Charges in relation to English as a Foreign Language Course*</u>	
Room hire	Exempt
Bed and Breakfast Accomodation	Exempt
Catering	Exempt
Car Parking	Exempt
Use of sports facilities	Exempt
* if separately itemised - charge to tutors for B&B and catering = standard rated	

What does that mean for UoW?



Charge	VAT Liability
<u>Academic Courses - where an Institute of the University is providing and invoicing direct tuition to students/teachers/academics (eg subject knowledge enhancement courses)</u>	
Room hire	Exempt
Bed and Breakfast Accomodation	Exempt
Room only	Exempt
<u>Academic Courses - where an Institute of the University is providing tuition to students, but charges are to a third party (e.g. employer of student)</u>	
Room hire	Exempt
Bed and Breakfast Accomodation	Exempt
Room only	Exempt
<u>Academic Conferences - where another University uses or facilities (e.g. OU) Provided supplies are for DIRECT use of students</u>	
Room hire	Exempt
Bed and Breakfast Accommodation	Exempt
Room only	Exempt

What does that mean for UoW?



Charge	VAT Liability
<u>Non academic conferences (e.g. lets to commercial organisations)</u>	
Room hire	Exempt (unless in Jenny Lynd, or MPC – then standard-rated)
Bed and Breakfast Accomodation	Standard- rated
Catering	Standard- rated
Car Parking	Standard- rated
Use of sports facilities (as long as the facilities are not part of team building type events)	Exempt
Delegate rate arrangements	Need to apportion between B&B and catering = Standard-rated versus Room hire = exempt
<u>Private non-academic parties (e.g. Alumni Events, special interest groups)</u>	
Room hire	Exempt (unless in Jenny Lynd, or MPC – then standard-rated)
Bed and Breakfast Accomodation	Standard- rated
Catering	Standard- rated
Car Parking	Standard- rated
Use of sports facilities (as long as the facilities are not part of team building type events)	Exempt

What does that mean for UoW?



Charge	VAT Liability
<u>Weddings/Parties/Christenings</u>	
Room hire	Standard- rated
Bed and Breakfast Accomodation	Standard- rated
Catering	Standard- rated
Car Parking	Standard- rated
<u>Meeting room (e.g. Room hire to Sanctuary)</u>	
Room hire	Exempt
Car Parking	Standard- rated
Catering	Standard- rated

Funnies.....?

Are we “hotel or similar”?

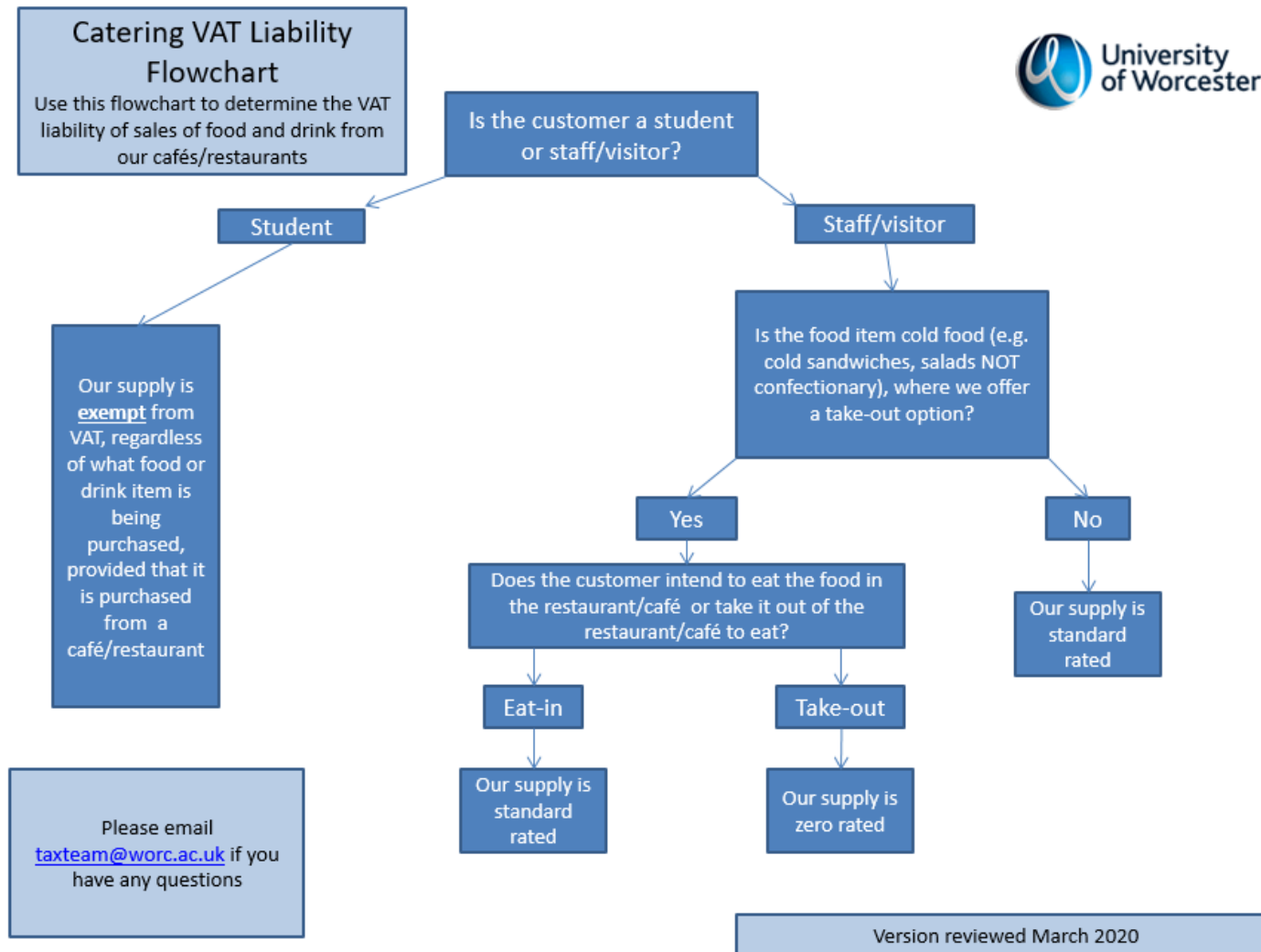
Over 28 days

Apportioning supply: e.g. delegate rate – catering & BB element = S/R, but room hire = exempt, so apportion

Disbursements

Catering.....

Catering



Can we claim VAT back?

UoW gets less than 2% of its VAT back, BUT

Direct Attribution....one order, one invoice and can claim back VAT in full – Finance needs to be aware of it, though