



Derby City Council

LEISURE AND CULTURE VAT EXEMPTION CRITERIA

The letting of sports facilities is standard rated for VAT purposes.

However if all of the conditions detailed below are met the letting may be treated as VAT exempt.

- You must be either:
 - a) a school,
 - b) a club,
 - c) an association or an organisation representing affiliated clubs or constituent associations, such as a local league.

For an organisation to be recognised as b) or c) above proof must be provided that one or more of the following statements apply

- It is affiliated to a National Governing Body/League
 - A membership subscription is charged
 - It has designated officials such as a secretary and a treasurer
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- You must book a series of 10 or more sessions in advance
 - Each session is for the same sport or activity
 - Each session is in the same place, although a different pitch, court or lane is acceptable.
 - The interval between each session is at least one day but not more than 14 days. There is no exception for intervals greater than 14 days, which arise through events that can be reasonably predicted such as closure for public holidays. However, if we have to cancel your session due to unforeseen unavailability of the facility e.g. due to bad weather this would not break this condition.
 - The series must be paid for in full whether or not the right to use the facility for any specific session is actually exercised. No refunds can be given in any circumstances.
 - The organisation to which the facilities are let has exclusive use of them during the sessions.
 - VAT exemption **is not** applicable to any organisation that is run as a profit making business.