

**Residential Sport & Trading Services  
(RSTS)**

**Conference Services**

**Guidelines**

**VAT Exemption for Eligible Bodies**

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# Guidelines for VAT Exemption

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**Introduction** This Guide is for use by the University of Sussex Conference Services to determine if an Organisation using Conference services or facilities is exempt from VAT and needs to certify they are an Eligible Body.

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**General Principles The Law** The Exemption for Education: The University does not add Value Added Tax (VAT) to the fees it charges for education. Under the Law<sup>1</sup> these are exempt from VAT.

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**Eligible Body** The University is an eligible body. It is exempt from charging VAT on the education and closely related goods and services it supplies to its students.

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**Exempt Supplies** Fees for education are exempt. Charges for other goods and services that are **closely related** to the supply of education are also exempt. Thus, for example, Catering and Accommodation are exempt when:

- Provided directly for students **and**
  - Necessary for delivering education to the students
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**Education Defined** The guidance available from Customs and Excise<sup>2</sup> defines education as:

A course, class or lesson of instruction or study in any subject:

- whether or not that subject is normally taught in schools, colleges or universities; and
- regardless of when and where it takes place.

Education includes:

- lectures
- educational seminars
- conferences and symposia
- holiday, sporting and recreational courses

If you make a separate charge for registration, this is part of your provision of education.

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<sup>1</sup> The VAT Act 1994, Schedule 9 – Exemption: Group 6 – Education

<sup>2</sup> Available guidance from Customs and Excise: Notice 701/30 Education and Vocational Training (January 2002)

## Guidelines for VAT Exemption, Continued

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### **Taxable Supplies**

In general, all **other** goods and services supplied by the University are taxable at the standard rate.

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### **Exceptions: when VAT is not charged**

VAT is **not** charged when one eligible body (e.g. The University) provides:

- The students of another eligible body with education or closely related goods or services
  - Conference facilities to another **eligible body** if the conference organisers are using the facilities to provide education and closely related goods and services to its students/ conference delegates
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### **Applying the rules to Conferences**

Conferences are a place where supplies of education and vocational training are commonly made. This is recognised by Customs and Excise in their guidance<sup>2</sup>. Therefore, conferences **may** be exempt

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### **Other eligible bodies defined**

Other eligible bodies include:

- Colleges, UK universities
- Charities that are precluded from distributing profits **and** apply any profit made from the provision of education, etc. to a continued or improved service

Refer to the VAT Act 1994, Schedule 9 – Exemption: Group 6 – Education for the exact definition.

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### **Proof of eligible body status**

VAT will always be charged for a conference, unless the organisation can prove and verifies they are an eligible body **and** the supplies they are receiving from the University are being used directly by its students or trainees.

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<sup>2</sup> Available guidance from Customs and Excise: Notice 701/30 Education and Vocational Training (January 2002)

## Guidelines for VAT Exemption, Continued

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### **Exempt Education Providers Form**

The conference organisation must provide certification that their conference event meets the criteria set out in the VAT Act 1994. To ensure compliance it is a University of Sussex requirement that the conference organiser complete an Exempt Education Providers Form. This must be provided for each conference event to ensure all events meet the criteria. See page 8 for a blank form.

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### **Where to go for help**

Queries may be directed to the Finance Manager, Residential Sport & Trading Services (RSTS), telephone number 01273 873935 or e-mail: [A.M.Goodchild@sussex.ac.uk](mailto:A.M.Goodchild@sussex.ac.uk).

More detailed information can be found at:

- [www.opsi.gov.uk/acts/acts1994/UKpga\\_19940023\\_en\\_1.htm](http://www.opsi.gov.uk/acts/acts1994/UKpga_19940023_en_1.htm) will take you to the VAT Act 1994
- <http://customs.hmrc.gov.uk> to review the guidance notes for education. A search on "Education and vocational training" should bring up the current notice 701-30

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# **EXEMPT EDUCATION PROVIDERS**

*(VAT Act 1994, Schedule 9, Group 6, Item 4, Note 5(b))*

**I (full name)**

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**(status/job title)**

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**being an authorised officer**

**of (organisation)**

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**of (address)**

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**declare that the above-named organisation is:-**

- (a) a provider of exempt education, training or re-training, and**
- (b) is receiving supplies, including supplies that are closely related to education, from the University of Sussex in respect of the education/training event shown below, and**
- (c) those supplies are being directly used by students or trainees of the above-named organisation, as provided for in note 5(b) to Item 4, Group 6 of the exemption schedule.**

**I claim that the supplies received from the University of Sussex are exempt as provided for under Group 6 of the Exemption Schedule to the Value Added Tax Act 1994.\***

**Details of education/training event:**

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**Signature:**

**Date:**

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*\* Please note that exemption is NOT available on:-*

- (i) Supplies of alcoholic drink etc.*
- (ii) Supplies to any persons other than students or trainees of the organisation. Tutors on the course or staff administering the function, for example, are not eligible for VAT exemption unless they are also receiving education or training.*

*Details of these individuals should be notified separately by the organiser.*

**Date of issue:**

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