

PLEASE NOTE: All conditions must be met for exemption to apply

1. The booking must be by a school, club, association or an organization representing affiliated clubs or constituent associations (such as a local league).

A group of individuals e.g. 10 friends to block book a 5-a-side court must form themselves into a club to take advantage of the exemption.

2. Clock bookings must be for a minimum of 10 sessions, at least 24 hours apart but no more than 14 days apart (although the duration of each session can be varied). There is no exemption for longer intervals than 14 days which arise through closure, e.g. for public holidays.

3. Each session must be in the same place and for the same sport.

For example if the block booking is for badminton, it must be in the same sports hall but can be on a different court.

4. The person to whom the facilities are let has exclusive use of them during the session.

If a swimming club hires the pool during a public session this is a standard rated supply, if however, they hire a lane during a public session and have exclusive use this supply is exempt.

5. The booking must be invoiced in advance.

This does not mean the booking has to be paid for in advance (although this is preferable). Instalment payments are acceptable for clubs who find it difficult to pay for 10 sessions in one go. An instalment schedule is to be agreed in advance and attached to the invoice. If the schedule is not adhered to then the total value outstanding becomes due.

6. The booking must be paid for whether it is used or not.

Unforeseen non-availability e.g. a power failure. which means the rules cannot be adhered to, does not break the exemption conditions. In the event of unforeseen non-availability, credits for unused bookings will be taken into account for the following booking period.

SINGLE LETS

Single lets of sports and physical recreation facilities e.g. courts or swimming lanes for a continuous period of over 24 hours to the same person, are exempt from VAT, provided the person to whom they are let has exclusive control of them throughout the period

LETTING OF SPORTS FACILITIES FOR NON-SPORTING ACTIVITIES

Letting out of sports facilities for non-sporting events is exempt from VAT, but other supplies of goods and services relating to the letting are standard rated.

If a sports hall is let for a craft fair the letting charge is exempt from VAT, however if we were asked to supply tables for the event the supply would be standard rated.

It is important that the separate elements of lettings are detailed out on the invoice to enable the correct amount of VAT to be charged.