

HAMBLE-LE-RICE PARISH COUNCIL

Vat Reg No 189 6155 17



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(24 HOUR ANSAPHONE)

PUBLIC ENQUIRIES 10AM-MIDDAY and 2-4PM WEEKDAYS

VAT for Hire of Football Pitches and facilities

We have been advised that under certain circumstances hire of sports facilities may be VAT exempt and as a regular hirer you may wish to consider block booking our sports pitches/facilities in the future.

Under Notice 742 from HM Custom and Excise the basic VAT position for letting Hamble-le-Rice Council facilities is as follows. The letting of facilities for any sport or for taking part in any physical recreation is normally standard-rated. But if the let is for over 24 hours or is for a series of sessions VAT may be exempt when the let meets **ALL** the following conditions.

1. The series consists of 10 or more sessions
2. Each session is for the same sport or activity
3. Each session is in the same place, although a different pitch, court or lane or different number of pitches, courts or lanes is acceptable.
4. The interval between each session is at least 1 day but not more than 14 days. The duration of the sessions may be varied; however there is no exception for intervals greater than 14 days through the closure of the facility for any reason.
5. The series is to be paid for as a whole and there is written evidence to the fact. This must include evidence that payment is to be made in full whether or not the right to use the facility for any specific session is actually exercised.
6. The facilities are let to a school, club, association or an organisation representing affiliated clubs or constituent associations, such as local leagues.
7. The person to whom the facilities are let has exclusive use of them during the session.

You may also want to VAT notice 701/45 which gives a detailed list of the activities qualifying for the exemption

If you wish to block book please advise us with full details of match dates and specific pitch/facility to enable us to raise an invoice for advance payment.