|  |  |
| --- | --- |
|  | Event date:  Event reference: |

Dear ,

The College is able to exempt certain supplies of goods and services[[1]](#footnote-2) from VAT when supplied to another eligible body under Group 6 of Schedule 9 of the VAT Act 1994.

To enable us to offer this exemption, please complete the enclosed form:

* declaring the basis on which your organisation qualifies as an eligible body, as well as
* declaring that the purpose the goods/services will be put to is a qualifying purpose.

Please then return the completed form to us. If the declaration is not completed, the supply will be subject to VAT in full, at the standard rate.

**All bodies:**

May we please draw your attention specifically to the *declaration of use (section 4)* i.e. that the goods or services supplied by the College will be used in *supplies* of research or education made by your organisation (i.e. your organisation will be *receiving a fe*e for the research or education activity it undertakes).

**Charities and non-profit making bodies:**

May we please draw your attention specifically to item 2(e)(ii) declaring that any profits or surpluses made by your organisation from supplies of education or research are applied by your organisation to the continuance of such supplies.

Yours sincerely,



Philip Munday

On behalf of Exeter College Oxford

cc College Accountant

VAT Educational Eligible Body Declaration

|  |  |  |
| --- | --- | --- |
|  |  | ***Tick as applicable*** |
| **1** | To: **Exeter College, Oxford** |  |
| **2** | **Declaration as an eligible body:**  ………………………………………………………………………….(name of customer)  qualifies as an eligible body for the purposes of the education exemption, under Group 6 of Schedule 9 to the VAT Act 1994 i.e. it is a body that provides either:  A. Education,  B. Research, supplied to an eligible body, or  C. Vocational training  **and** is considered either (please tick all that apply): |  |
| 1. A school within the meaning of the Education Act 1996, the Education (Scotland) Act 1980, the Education and Libraries (Northern Ireland) Order 1986 or the Education Form (Northern Ireland) 1989; |  |
| 1. A United Kingdom university, or any college, institution, school or hall of such a university |  |
| 1. A public body. A public body means: |  |
| 1. A Government department; |  |
| 1. A local authority; |  |
| 1. A body which acts under any enactment or instrument for public purposes and not for its own profit and which performs functions similar to those of a Government department or local authority. |  |
| 1. A health authority |  |
| 1. A body which meets both conditions below: 2. is precluded from distributing and does not distribute any profit it makes; **and** 3. applies any profits made from supplies of research (supplied to an eligible body), education or vocational training, to the continuance or improvement of such supplies. |  |
| **3** | The customer named above is receiving the following from Exeter College (please tick to confirm):   * supplies of goods &/or services closely connected to education |  |
| **4** | **Declaration of use:**  I certify that the goods &/or services closely related to education which have been purchased from Exeter College were used/are to be used in connection with a supply of research, education or vocational training made by the organisation named in Box 2, and a fee is being charged by that organisation for the education.  **PLEASE TICK TO CONFIRM THIS IS CORRECT** |  |
| **5** | **Signature:**   |  |  | | --- | --- | | Signature |  | | Name of signatory |  | | Position within organisation |  | | Date of signature |  | | |

1. ***Please note that if you are purchasing catering, any alcohol provided will be charged at the standard-rate of VAT as HMRC do not consider it to be ‘closely related’ to supplies of education.*** [↑](#footnote-ref-2)