



Date:

Dear Secretary,

RE: CLUB BOOKING

The block booking you make with **NEIGHBOURHOOD SERVICES** may, under very precise circumstances, be exempt from V.A.T. However, the onus will be on your club to comply with the following conditions imposed by H.M Revenues & Customs (HMRC) if you wish to claim V.A.T. exemption.

CONDITIONS FOR V.A.T EXEMPTION:

1. Your booking must consist of at least ten individual lets.
2. Each session must be for the same sport or activity.
3. Each session is to be held at the same sports ground or premises.
4. The interval between each let is to be at least 1 day but not more than 14 days, Please note that there is no exception for intervals that exceed 14 days through closure of the centre for public holidays etc.
5. All lets referred to in your original booking must be paid for in full, whether or not your club actually turns up on any particular occasion. Please note that there is no cancellation facility permitted by HMRC, other than where the Council cancel due to adverse weather conditions or due to unforeseen non-availability of the facility.
6. The facilities must be let exclusively to your club.
7. Your club must sign up to a formal agreement with Neighbourhood Services and the agreement must specify the dates and times of the lets to be covered by the booking.
8. To qualify for exemption you must provide evidence that your booking is made on behalf of a school, club, association or an organisation representing affiliated clubs or constituent associations.



CONTRACT FOR THE V.A.T. EXEMPTION OF CLUB BOOKINGS

To the Manager NEIGHBOURHOOD SERVICES

RE: V.A.T. EXEMPTION - CLUB BOOKINGS

The (1)

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Wish to claim V.A.T exemption for the following bookings:-

(2) _____

for the hire of (3) _____

The club agrees to comply with all the conditions set out in your letter and contracts to pay for each of the lets referred to above. The club acknowledges that failure to comply with all the conditions will mean that the club will incur a V.A.T charge on the whole series of lets.

Evidence that the club can apply for exemption has been made available.

Yours Faithfully,

Secretary _____ Date _____

or

Chairman _____ Date _____

- (1) Enter name of club or organisation
- (2) Enter actual and times for which the lets are required
- (3) Enter facility you wish to hire e.g Rugby Pitch Pavilions etc.,