

## **SCHOOLS FINANCIAL PROCEDURES MANUAL – VALUE ADDED TAX (VAT)**

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## Value Added Tax

### 1 Background

- 1.1 Value Added Tax (“VAT”) is a transaction-based tax that is charged on the supply of goods and services. It is charged when a VAT registered business sells goods or services to its customers, either for monetary or non-monetary consideration. Each time a transaction occurs, e.g. whenever money changes hands, VAT needs to be considered.
- 1.2 The Council is responsible for charging VAT at the correct rate on its income, known as output tax; and will incur VAT on its expenditure; known as input tax.
- 1.3 There are five categories of VAT that are operational in the UK:
- **Standard rate (20%)** – should be coded VR on expenditure authorisation slips and AR for income. The standard rate applies to the sale of all goods and services unless they are specified as being lower rated, zero rated, exempt, or non-business.
  - **Lower (or reduced) rate (5%)** – should be coded VL on expenditure authorisation slips and A2 for income. The lower rate currently applies to fuel and power for domestic/charitable use, and children’s car seats. Examples of items that are lower rated are listed at Appendix A.
  - **Zero rate (0%)** – should be coded VZ on expenditure authorisation slips and A9 for income. Zero rating applies to food, books and newspapers, children’s clothes, and public transport. Examples of items that are zero rated are listed at Appendix B.
  - **Exempt** – should be coded VE on expenditure authorisation slips and A0 for income. Technically this is not a rate of VAT, but no VAT is chargeable on exempt supplies. Exempt applies to property rents including room hire, education and training provided by an eligible body, and certain sporting activities. Examples of items that are exempt are listed at Appendix C.
  - **Non-business** – should be coded VO on expenditure authorisation slips and A8 for income. Non-business applies to activities that the Council provides under a statutory obligation or where it is not acting in competition with the private sector. Non-business activities include free school education, libraries, and planning. Examples of items that are non-business are listed at Appendix D.

If a school enters any arrangement or a transaction and is unsure of the correct VAT treatment, it should contact the Council’s VAT team **as early as possible** to minimise any potential risks for the school and the Council.

- 1.4 Where the Council provides goods or services free of charge, or under legislation that applies to the Council and not to the private sector, it is acting in a non-business capacity. The Council can reclaim any VAT charged by its suppliers on goods/services purchased in relation to its non-business activities but does not add VAT to the charges made to its customers. This special rule only applies to local authorities and similar bodies. Similar rules apply to academy schools although academy schools are not part of local authorities.
- 1.5 For most organisations, VAT paid on goods and services used to generate exempt income cannot be reclaimed. However, there are special rules for local authorities (but not academy schools) whereby such VAT can be reclaimed. The Council's VAT Team will tell you if VAT cannot be reclaimed on any goods/services to be used to generate exempt income. You must check with the Council's VAT Team before reclaiming VAT on capital projects that will generate exempt income, e.g. room hire, sports lettings etc.

## **2 How VAT Works**

- 2.1 If a VAT registered business makes supplies to its customers on which VAT is charged, it must pay that VAT to Her Majesty's Revenue and Customs ("HMRC") as Output Tax. At the same time, it can reclaim any VAT paid on purchases from suppliers from HMRC as Input Tax.
- 2.2 In principle, if VAT is charged on income, VAT can be reclaimed on any expenditure incurred in generating that income. Conversely, if VAT is not charged on income, e.g. because the income is exempt from VAT, VAT cannot be reclaimed on any expenditure incurred in generating that income. However, as noted above, there are special rules for local authorities that allow VAT to be reclaimed on expenditure incurred in generating exempt income subject to a "de minimis" limit.
- 2.3 For local authorities, any income generated from statutory activities, such as school education, housing etc., is non-business because the income is not generated by way of business. Any free activities, e.g. free school education, free loans of library books, etc., are also non-business because they do not generate income. Under special rules for local authorities, VAT can be reclaimed on expenditure incurred in relation to non-business activities.
- 2.4 A VAT registered person is required to submit VAT returns to HMRC to pay the difference between VAT charged on income and VAT reclaimable on expenditure in the VAT return period. The Council does this monthly. Where the VAT to be reclaimed on expenditure is greater than the VAT charged on income, the difference will be repaid to the claimant by HMRC. The Council normally reclaims more VAT paid on its expenditure than it charges on its income and so receives regular repayments of VAT from HMRC.

### 3 Responsibilities and Relevance to Schools

- 3.1 The responsibility for accounting for VAT in schools lies with schools themselves and the Council's VAT Team. The Council's VAT Team is responsible for submitting the Council's VAT return every month.
- 3.2 Compliance with VAT regulations is self-assessed but enforced by HMRC. HMRC undertakes a continuous rolling audit of the Council's VAT management. Financial penalties for non-compliance can be very severe. HMRC normally charge interest on VAT errors and can charge penalties of up to 100% of any VAT errors made by the Council. Therefore, schools must ensure that they correctly apply the VAT rules to their income and expenditure. If there is ever any doubt, please consult the Council's VAT Team.

### 4 Specific Issues

#### 4.1 Catering (food and drink)

- Catering supplied to school pupils as part of their education is non-business, where it is provided at or below the cost to the school. This includes meals provided to pupils during the school day and in school breakfast/after school clubs.
- Non-business treatment does not apply if school meals are supplied direct to pupils by a catering contractor; in this instance, VAT should be charged on meals supplied to pupils. It is important that any external catering contracts are arranged so that the contractor acts as the school's agent in preparing and serving meals to school pupils such that income from school meals belongs to the school. Guidance should be sought from the Council's VAT Team on any catering contracts to be awarded to external catering contractors to ensure that the correct VAT treatment is applied.
- Food and drink supplied to school pupils from vending machines is also non-business, provided that the whole of the catering operation at the school is run at or below the cost to the school. "Cost" includes all overhead costs and not just direct costs. Any sales to staff from vending machines are liable to VAT.
- Any food and drink supplied to staff and visitors, for consumption in school dining areas, **is always liable to VAT**. However, cold takeaway food, such as sandwiches taken by staff from the school dining area to the staffroom, is zero rated.
- If sales to staff and visitors cannot be separately identified from sales to pupils, a reasonable apportionment must be used. You must contact the Council's VAT Team in this instance to seek further guidance.
- All catering charges for special events and functions will be liable to VAT.

## 4.2 Clothing and School Uniforms

- Clothing is normally liable to VAT. However, clothing for children and young persons is zero rated. HMRC accepts that garments are designed for children and young persons if they are within the measurements set out in the table below.

### Boys

Garment	Chest (cms)	Chest (inches)	Waist (cms)	Waist (inches)
Shirts	104cms	41.0"		
Knitwear	104cms	41.0"		
Jackets, waistcoats	109cms	43.0"		
Topcoats, outerwear	114cms	44.5"		
Dresses				
Skirts*				
Trousers, shorts*			72cms	28.5"
Underwear, swimwear	88cms	34.5"	72cms	28.5"
Nightwear	105cms	41.5"	73cms	29.0"

### Girls

Garment	Chest (cms)	Chest (inches)	Waist (cms)	Waist (inches)
Shirts	105cms	41.5"		
Knitwear	105cms	41.5"		
Jackets, waistcoats	110cms	43.5"		
Topcoats, outerwear	115cms	45.0"		
Dresses	98cms	39.5"		
Skirts*			71cms	28.0"
Trousers, shorts*			71cms	28.0"
Underwear, swimwear	89cms	35.0"	71cms	28.0"
Nightwear	106cms	42.0"	72cms	28.5"

- There is no specific VAT relief for school uniform which is subject to the normal VAT rules and measurements for children's clothes. However, certain uniform items sold to the pupils of a school that caters exclusively for pupils under 14 years of age may be zero rated beyond the garment measurements set out in the table above. This applies to uniform items that are unique to a particular school, such as items bearing the school crest or piping in school colours, and which are sold only for that school.

## 4.3 Donations

- Donations are normally outside of the scope of VAT. This applies to monetary donations as well as donations of equipment, e.g. minibuses, photocopiers etc. However, if a donor (or a specified third party) receives a benefit in return for its donation, such as use of equipment, then the donation is payment for a supply. This means that VAT is probably chargeable on the donation.

- A low value token (such as a sticker or voluntarily naming a chair after the donor) given as an acknowledgement of a donation will not make the donation liable to VAT. Thus, donations in those circumstances remain outside of the scope of VAT.

#### **4.4 Education Provided by the Council**

- Any education, including/vocational courses, provided by the Council or its schools, for a charge, are exempt from VAT.
- Any education provided free of charge is non-business.
- Music lessons provided to school pupils are non-business, even when a charge is made, if the lessons are provided as part of the Council's provision of school education. Music lessons provided in other circumstances are exempt.

#### **4.5 Purchases with Donated Funds**

- The Council/schools can reclaim VAT paid on purchases made using funds given to it for specific purposes, provided that the Council/school:
  - makes the purchase itself – i.e. places the order, receives the supply, receives a tax invoice addressed to it and makes payment;
  - retains ownership of the purchase and uses it, or makes it available, for its own non-business purposes. Purchases must not benefit the donor or a third party;
  - keeps sufficient records for the purchase, and the purpose for which it is made, to be easily identified.
- All of the above conditions must be met otherwise VAT will be chargeable on the donation where appropriate.
- The conditions set out above may be met where goods and services are purchased by schools, using donations received from Parent Teacher Associations ("PTA") or Private School Funds.
- Where PTAs/Private School Funds wish to purchase goods and services for schools, e.g. a minibus, the funding should be given to the Council/school for the Council/school to make the purchase as that VAT can be reclaimed. If the PTA/School Fund makes the purchase directly, VAT cannot be reclaimed by the school.

#### **4.6 Fuel and Power**

- The lower rate of 5% applies to fuel and power supplied in small quantities; supplies to residential buildings, e.g. flats, houses, and communal residential homes; and supplies to buildings used by charities for non-business purposes. This includes certain "qualifying" schools that provide free education such as:
  - voluntary aided schools;
  - voluntary controlled schools;
  - foundation schools; and
  - special residential schools.

- Any qualifying school that is not currently paying the lower rate of VAT on its fuel and power should seek guidance from the Council's VAT Team on how this can be achieved. Such guidance should be sought prior to contacting a school's energy provider.

#### 4.7 Internet Purchases

- Care must be taken to ensure that a valid VAT invoice is obtained when making internet purchases. See below for purchases made from suppliers located outside of the UK.
- The Council is required to obtain a valid VAT invoice as evidence to support any claim for VAT paid on its purchases. Therefore, schools should ensure that they obtain a VAT invoice for every internet purchase made.
- A full VAT invoice is required for purchases costing £250 or more, including VAT. A simplified VAT invoice may be obtained for purchases costing under £250 including VAT.

#### 4.8 Purchases from Non-UK Suppliers

- Import VAT is charged on goods purchased from outside of the UK when they enter the UK. This VAT is charged at the relevant rates applicable to UK purchases and must be paid before the goods are released from the customs border, i.e. before goods are released to the Council/school.
- Whilst import VAT can be reclaimed, the Council/school will need a certificate of import VAT paid (form C79) as evidence to reclaim VAT. These certificates are often received by the Council's VAT Team. It is often difficult to match these documents to purchases so it is important that the Council's VAT Team is aware of any overseas purchases as soon as possible.
- The Council's VAT number needs to be provided to suppliers when purchasing items from outside of the UK to ensure that local VAT (i.e. VAT in the country where the supplier is located) is not charged. The Council can only reclaim UK VAT so any other VAT will be a cost to the Council/school. The Council's VAT number is **GB 112 0821 30** and should be provided to suppliers as purchases are ordered.
- The Council requires a GB EORI number to import goods from the EU. The Council's EORI number must be referenced on all relevant VAT and customs documents. The Council's EORI number is **GB112082130000**.
- A customs declaration will also need to be completed before goods can enter the UK. It is important to determine if this will be completed by the supplier, or if a customs agent will be engaged to complete this process, due to the complexity and time taken to complete such declarations correctly. It is therefore **advised that you contact the Council's VAT Team** if you will be purchasing any goods from non-UK suppliers so that the relevant VAT/customs issues can be considered in advance.
- Although an internet order may be placed with a UK VAT registered supplier an invoice may be received from another supplier which may be based outside of the UK. In such cases, VAT may be charged at the rate applicable in the



supplier's country. As mentioned above, to avoid receiving an invoice with VAT charged in another country, the school must quote the Council's VAT registration number when making overseas purchases.

- Wherever possible when making internet purchases, the school should ensure that it is set up with suppliers as a business customer otherwise it may not receive a valid VAT invoice or may be charged non-UK VAT.
- The Council can only reclaim UK VAT on its VAT returns. The Council cannot reclaim any VAT charged by suppliers outside of the UK on the Council's VAT return. Such VAT may be reclaimed from the VAT authority in the supplier's country. This is a complex process which takes time and may not always be possible. Hence it is important to ensure that the Council/school does not unnecessarily pay any VAT to non-UK suppliers.
- Any internet purchases requiring credit, debit or purchase card payments should only be made using the Council's purchase card. Purchases should not be made using personal debit or credit cards as this may not generate valid VAT invoices to support the Council's/school's claim for VAT paid on purchases.

#### **4.9 School Lettings**

It is common for schools to hire out halls, and other rooms, etc. to external groups and individuals, for a wide variety of functions or activities. The VAT treatment of such lettings is detailed below.

##### **4.9.1 Letting of rooms, e.g. classrooms, school halls etc.**

- The hire of a room is exempt provided that the hire is for the occupation of the room rather than the use of any facilities that the room may offer. If any optional extra equipment or services are provided, VAT may be chargeable if a separate charge is made for the equipment or services.
- The letting of a room with desks/tables and chairs, etc. as part of its normal everyday usage, would be exempt. However, if the hirer required audio and/or visual equipment in the room, this may be separate to the room and subject to VAT if a separate charge were made for the audio/visual equipment. This will depend upon whether or not the hirer has a choice over who provides the additional equipment. If only the school can provide this equipment with the room, any charge will be further payment for the room and follow the same VAT treatment as the room hire. If the equipment can be provided by a third party, any charge for the equipment will be liable to VAT. If no charge were made the total charge remains exempt.
- Where the hirer uses a particular room because it contains specific equipment that the hirer wishes to use, e.g. a theatre, that hire is liable to VAT as the use of facilities rather than the occupation of a room.

##### **4.9.2 Letting of facilities for sport and physical recreation**

- Premises that are designed or adapted for playing any sport, or taking part in physical recreation, are sports facilities. The presence of fixed basketball nets in halls, or mirrors and bars in dance studios normally means that those premises are sports facilities. Lettings of sports facilities are liable to VAT except:

- *Single lets over 24 hours* – A single letting of sports and physical recreation facilities for a continuous period of over 24 hours to the same person is exempt from VAT provided that the person to whom the facilities are let has exclusive control of them throughout the letting period.
  
- *Series of lets* – The letting of sports or physical recreation facilities for a series of sessions is exempt from VAT provided that **all** of the following conditions are met:
  - the series consists of 10 or more sessions;
  - each session is for the same sport or activity;
  - each session is in the same place (although a different pitch, court or lane, or a different number of pitches, courts, or lanes, at the same sports ground or premises is acceptable);
  - the interval between each session is at least one day but not more than 14 days (although the duration of each session can be varied). Letting for every other Saturday afternoon fulfils this condition, but there is no exception for intervals longer than 14 days which arise through closure, e.g. for public holidays;
  - the series is to be paid for as a whole, and there is written evidence to that effect. This must include evidence that payment is to be made in full for the series whether or not the right to use the facility for any specific session is actually exercised. A formal agreement, exchange of letters, or an invoice issued in advance requiring payment for the sessions specified on the invoice would be sufficient evidence. Provision for a refund in the event of the unforeseen non-availability of the facility, e.g. flooded football pitches, would not break this condition but provision for a refund in other circumstances would;
  - the facilities are let to a school, club, association, or an organisation representing affiliated clubs or constituent associations (such as a local league); and
  - the person to whom the facilities are let has exclusive use of them during the sessions.
  
- *Lets to individuals* – The letting of sports and physical recreation facilities to an individual is exempt from VAT. This includes the use of sports and physical recreation facilities along with other services that are closely related to such lettings including the use of changing rooms, showers and playing equipment.

#### **4.9.3 Sports facilities let other than for sports or physical recreation.**

- General-purpose halls, such as school halls, which merely have floor markings so that they may, say, be used for playing badminton, are not classed as “sports facilities” for these purposes. Lettings of such halls are exempt even when let for playing a sport. However, if equipment is included, such as badminton nets to allow badminton to be played, the letting would be that of a sports facility and liable to VAT unless falling within any of the exemptions noted above.

- The letting of sports facilities for a purpose other than playing sport or taking part in physical recreation, e.g. a stadium let for a concert or a sports hall let for a jumble sale, is exempt.

#### 4.9.4 Ancillary supplies

- Where changing rooms, floodlighting or other minor goods and services are included in a letting of sports or physical recreation facilities, they are normally regarded as incidental to the letting and have the same VAT liability as the letting. This applies even if they are invoiced separately.
- If optional extra equipment or services are provided, these must be treated according to their normal liability and VAT charged where appropriate.

#### 4.10 School Photographs

- The VAT treatment of school photographs depends upon the circumstances in which the photographs are provided:

##### 4.10.1 School photographer supplies photos direct to the pupils

- If VAT registered, the photographer charges and accounts for VAT on the price of the photographs sold to pupils.
- Any commission paid to a community or voluntary controlled school is liable to VAT if the income is paid into the official school budget. No VAT is due if the income is paid into a school fund that does not form part of the school's official budget/funds.
- Any commission paid to a foundation or voluntary aided school is not liable to VAT unless the school's governing body is VAT registered.

##### 4.10.2 School photographer supplies the photos to the school

- If VAT registered, the photographer charges and accounts for VAT on the sale of the photographs to the school.
- If income from the sale of school photographs is paid into the official school budget, the school can reclaim VAT on the purchase of the photographs from the photographer and must charge VAT on the sale of the photographs to pupils. **For VAT to be reclaimed on the purchase of photographs, all of the income and expenditure must be processed through the official school budget.**
- If income from the sale of school photographs is paid into a school fund that does not form part of the official school budget/funds, the school cannot reclaim VAT on the purchase of the photographs from the photographer and does not charge VAT on the sale of the photographs to pupils.

#### 4.11 School Trips

- School trips for school pupils are non-business provided that the trip is related to the school curriculum.
- School trips that are primarily for recreational purposes are excluded from non-business treatment. Guidance on the VAT treatment of such trips should be sought from the Council's VAT Team.

- A trip organised through a tour operator may fall under the Tour Operators Margin Scheme. Invoices for such trips will not show VAT and VAT cannot be reclaimable on those invoices.
- Similarly, if a school arranges an overseas trip directly with transport and accommodation providers etc. outside of the UK, VAT will not be reclaimable on invoices received from those providers.

#### 4.12 **Secondment of Staff**

- The secondment of non-teaching staff to organisations outside of the Council, is liable to VAT. This includes the provision of staff to examination boards to undertake assessments and examination services.
- The secondment of teaching staff to another education provider is exempt where the teacher is directly involved in providing education to pupils/students.
- Secondments of staff between the Council's schools is an internal transaction and outside of the scope of VAT.

#### 4.13 **Voluntary Aided Schools**

- Voluntary Aided ("VA") Schools provide non-business education. As such, VA schools that operate the EPA or Full Cheque Book scheme can reclaim VAT on revenue expenditure through their VAT returns submitted to the Schools Finance Team for inclusion within the Council's VAT return. VA schools cannot normally reclaim VAT on capital expenditure on schools.
- The governors of VA schools have specific responsibilities in relation to school buildings. These are set out in Section 15(3) of the Education Act 1944 and refer to the provision of the premises (buildings and the site on which they sit), built-in equipment, alterations to the buildings so they meet prescribed standards, and repairs to the exterior of the buildings. As it is the governors of a VA school that are responsible for these works and not the Council, the Council/school **cannot** reclaim any VAT incurred on governor responsibility works even where the funds used to pay for these works form part of the school's delegated budget. However, the Council/school can reclaim VAT on any capital works costing less than £10,000, excluding VAT.
- A list of works that are the governors' responsibility and those that are the Council's responsibility is contained at Appendix E of this guidance. As a rule:
  - Any VAT on expenditure incurred that is the Council's responsibility, and where the School Budget Share is the source of funding, can be reclaimed.
  - Any VAT on expenditure incurred that is the governors' responsibility cannot be reclaimed even where the expenditure is processed through the School Budget Share. Such expenditure requires the gross amount of the invoice (i.e. including any VAT) to be coded to the appropriate expenditure code and VAT shown on the authorisation slip as zero. In this case the school will bear the full cost of the expenditure including VAT.
- If a school receives an invoice, covering both the Council and governor responsibility works, VAT cannot be reclaimed. Separate invoices should

always be obtained for any works that are the Council's responsibility to ensure that VAT can be reclaimed on those works.

- Any penalties imposed by HMRC for failing to comply with these rules will be charged directly to the school(s) concerned.

**Appendix A****EXAMPLES OF LOWER (REDUCED) RATED ITEMS**

- Fuel and power for “qualifying” use, being domestic, non-business by a charity (including voluntary aided schools) or within certain (small) quantities;
- Installation of energy saving materials in residential accommodation;
- Grant funded installation of heating equipment in residential accommodation;
- Grant funded installation of security goods in residential accommodation;
- Grant funded installation of connections to gas supplies in residential accommodation;
- Children’s car seats;
- Residential conversions;
- Residential renovations and alterations;
- Contraceptive products;
- Welfare advice or information.

This list is not exhaustive and there are always exceptions so if in doubt, contact the Council’s VAT Team for further advice.

**Appendix B****EXAMPLES OF ZERO RATED ITEMS**

- Food, except ice cream, confectionery, soft drinks, crisps and salted/roasted nuts;
- Sewerage services and water (except for industrial use);
- Books and other printed matter, e.g. booklets, brochures, pamphlets, leaflets, newspapers, journals, magazines, children's picture books and painting books, music, maps, charts, and topographical plans;
- Talking books for the blind or wireless sets for the blind;
- Construction of new residential buildings and relevant charitable buildings;
- Passenger transport in a vehicle capable of carrying 10 or more passengers, e.g. buses, trains, trams etc.;
- Drugs, medicines, and aids for the disabled;
- Sale of donated goods by charities;
- Charity advertising;
- Clothing and footwear for children subject to certain sizes.

This list is not exhaustive and there are always exceptions so if in doubt, contact the Council's VAT Team for further advice.

## Appendix C

### EXEMPT ITEMS

- Land, e.g. rents, room hire, some lettings of sports facilities to schools, clubs, and associations and for periods over 24 hours;
- Insurance;
- Postal services by the Post Office, e.g. stamps;
- Betting, gaming, and lotteries, e.g. lotteries and raffles;
- Finance, e.g. loan or credit card interest, bank charges etc.;
- Fee paying education provided by an “eligible body”, e.g. by a school, college, university, or local authority;
- Health and welfare provided by a charity, local authority, government department or state regulated private welfare institution or agency;
- Subscriptions to trade unions and professional bodies;
- Sports and physical education provided by an “eligible body”, i.e. by a non-profit distributing body such as a leisure trust;
- Sports competitions where entry fees are wholly allocated to prizes;
- Certain works of art;
- One-off fund-raising events by charities, e.g. jumble sales, fayres;
- Cultural services provided by certain bodies, e.g. admissions to museums, galleries, art exhibitions, zoos and theatrical, musical, or choreographic performances.

This list is not exhaustive and there are always exceptions so if in doubt, contact the Council’s VAT Team for further advice.



## Appendix D

### NON-BUSINESS ITEMS

- Statutory school education;
- Pupil school meals (but **not staff**, including teachers, or visitors);
- Before and after school clubs provided by a local authority school;
- Educational school trips;
- Goods and services sold in class that are closely related to statutory school education;
- Donations.

This list is not exhaustive and there are always exceptions so if in doubt, contact the Council's VAT Team for further advice.

**Appendix E**
**Voluntary Aided Schools – Capital Expenditure**

<b>Governor responsibility for premises</b>	<b>Council responsibility for premises</b>
Internal and external works to existing buildings	Expenditure falling below the Council's de minimis limit of £10,000 excluding VAT
Perimeter walls and fences	Maintenance of playing fields/sports pitches
Playgrounds	Buildings on playing fields/sports pitches related to the use of playing fields/sports pitches
Fixed furniture, fixtures, and fittings, including ICT infrastructure	Day to day running costs e.g., staff, training, consumables, teaching resources, utilities, etc.

<b>Governor responsibility for ICT</b>	<b>Council responsibility for ICT</b>
ICT suite including construction works and installation of cabling, equipment, furniture, and fittings.	PCs, servers, interactive electronic whiteboards, projectors, printers, and fax machines installed individually.
	Laptops, kindles, iPads, and other 'handheld' equipment used in the classroom
	Laptop trolleys (storage/connection facilities)
	Electronic tills and biometric identification scanning devices