

CONFERENCES: F850/12

1. Educational Conferences Organised Solely by CCCU

- 1.1 Supplies of lectures and talks are exempt under Item 1 of Group 6 of Schedule 9 of the VAT Act 1994 as are supplies of education.
- 1.2 You should not charge delegates VAT on the conference fees and you should not attempt to obtain a refund on the VAT charged to you on costs.
- 1.3 Supplies of accommodation, catering and other facilities offered to those attending the conference are exempt as are supplies incidental to the supply of education. This exemption only relates to pupil, student or trainee in receipt of education.

2. Educational Conferences Organised Jointly Between CCCU and Another Body

- 2.1 A jointly organised conference should be treated the same way as one provided solely by a HE institution and will be exempt provided:-
 - a) Its subject matter falls into the general pattern of higher education and research or administration of education.and:-
 - b) Its content and administrative arrangement are supplied and controlled primarily by the HE institution with the approval of the institutions authorities.and:-
 - c) Its financial transactions are accounted for in the records of the host institution.
- 2.2 If the educational supply by the members of the HE institution is small in proportion to the whole, the institution will be making a mixed supply in which some elements should be standard-rated. Here you can either separate out the two supplies and charge them accordingly or you can standard-rate the whole supply.
- 2.3 NB Conference organisers should not be treated as delegates and VAT should be added to any supplies made to them. Canterbury Christ Church University is seen to be acting as a hotel or similar establishment and is not supplying education to the organiser.

3. Provision of Conference Facilities Only

- 3.1 Where you do not provide any education or its provision is minimal you should consider what you are supplying. Accommodation and meals are only exempt if supplied in conjunction with education. Charge VAT on meals if no education is provided.
- 3.2 Charges for conference rooms, are exempt at CCCU, no VAT is charged. The only building on which VAT should be added to the cost of room hire is the Student Building.
- 3.3 Equipment hire is always standard rated.
- 3.4 If the room hired is because of what it contains ie. computers or RFTV recording equipment the whole charge is standard rated.

4. Conference/Hospitality VAT Guide

Each new circumstance of providing Hospitality or Conference facilities must be individually reviewed to decide the VAT position.

However some generalisation can be made. The following, are therefore situations which, if apply to a new customer can be used to decide the VAT treatment.

This is only a guide and should you need further clarification, contact Dennis Summers.

CIRCUMSTANCES	CUSTOMER	VAT TREATMENT
CCCU holds a conference re Education	Students Delegates	Exempt
Supply of Conference facilities and accommodation to students Elements: Hire rooms Accommodation Food Provision of refreshments during day CCCU staff	An eligible Body with regard to Education. As above As above As above	Exempt as closely related to Education As above As above As above As above
Supply of Conference facilities and staff Including accommodation to student/delegates Elements: Hire of Rooms Accommodation Bedded Food Provision of refreshments during day Use of CCCU staff	Outside business or other non Eligible Body ie.Pfizer	Standard Rated Standard Rated Standard Rated Standard Rated Standard Rated Standard Rated Standard Rated
Room Hire	All	Room Hire alone is a Grant of Right over land and is exempt.
Room Hire with equipment such as computers or recording equipment	All – unless it is closely related to education and to another eligible body. Then it may be exempt.	Standard rated.
Bedded Accommodation Bedded Accommodation with catering	Students CCCU or delegates/ students of another eligible body	Exempt

Bedded Accommodation	Any person not receiving education at CCCU- Private Business Societies etc	Standard rated
Bedded Accommodation with catering		
Hire of equipment such as a tea urn	All- unless it is closely related to education and to another eligible body. Then it may be exempt.	Standard rated

5. Contact

Group Financial Accountant

Ext 2471