PETERHOUSE
CAMBRIDGE

ACCOMMODATION AND CATERING – DECLARATION BY ELIGIBLE BODY

If your organisation is an “eligible body” you may be entitled to VAT exemption on the accommodation and catering supplied to you. If you are an “eligible body”, for a VAT exemption the services and goods supplied by Peterhouse must be closely related to supplies of education, research or vocational training (e.g. educational conference, lecture, symposium, course of teaching).

An “eligible body” is broadly:

(i) a school; or,
(ii) a UK University and any college, institution, school or hall of such a University (UK campuses of foreign universities are excluded, but may be eligible under paragraph (vi) below;) or,
(iii) a Further or Higher Education Institution; or,
(iv) a public body, for example a Government Department, Executive Agency, Local Authority or Health Authority; or,
(v) a body which provides the teaching of English as a foreign language but only in so far as the provision relates to the teaching of English as a foreign language; or,
(vi) a body not falling within paras (i) to (v) above which;

(a) is precluded from distributing and does not distribute any profit it makes; and,
(b) applies any profits made from supplies of education, towards the continuance or improvement of such supplies.

If you believe that your organisation may be an eligible body please refer to the “Extract from VAT Act 1994 Schedule 9” attached.

If you wish to claim VAT exemption please confirm that you are an eligible body as defined in VATA 1994 Schedule 9 Group 6 Note 1, and if so, under which category you fall. You will also need to certify that your function falls within VATA 1994 Schedule 9 Group 6 Item 1 and the accommodation and catering being supplied to your organisation is of direct benefit to your students, conference delegates or trainees etc.

To the Conference Co-ordinator, Peterhouse, Cambridge

FUNCTION TITLE: ............................................................................................................

ORGANISED BY: ..............................................................................................................

DATE OF FUNCTION: ...........................................................................................................

I declare that this organisation is an eligible body under category ( ) of VATA 1994, Schedule 9, Group 6 Note 1.

I further certify that the function falls within VATA 1994 Schedule 9 Group 6 Item 1 (closely related to supplies of education, research or vocational training) and that the services to be provided by Peterhouse for this function will be for the direct benefit of our students, conference delegates, or trainees.

I understand that VAT will be chargeable to and payable by me or my organisation in the event that any information provided by me on this form proves incorrect. I also agree to the reimbursement of the College for any costs incurred by the College in correcting the position.

SIGNED: ............................................................................................................................

POSITION HELD: ..............................................................................................................

DATE: .................................................................................................................................

This statement and declaration reflects information contained in Schedule 9 Group 6 of VAT Act 1994. Subsequent changes in the law may affect the tax status of our supply to you.
Extract from the VAT Act 1994, Schedule 9
Group 6

Item No

1  The provision by an eligible body of:
   (a) education;
   (b) research, where supplied by an eligible body;
   (c) vocational training.

4  The supply of any goods or services (other than examination services) which are closely related to a supply of a description falling within item 1 (the principal supply) by or to the eligible body making the principal supply provided:
   (a) the goods or services are for the direct use of the pupil, student of (as the case may be) receiving the principal supply;
   (b) where the supply is to the eligible body making the principal supply, it is made by another eligible body.

Notes

1  For the purposes of this Group an “eligible body” is-
   (a) 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 Reform (Northern Ireland) Order 1989, which is-
      (i) provisionally or finally registered or deemed to be registered as a school within the meaning of the aforesaid legislation in a register of independent schools; or
      (ii) a school in respect of which grants are made by the Secretary of State to the proprietor or managers; or
      (iii) a community, foundation or voluntary school within the meaning of the School Standards and Framework Act 1998, a special school within the meaning of section 337 of the Education Act 1996 or a maintained school within the meaning of the Education and Libraries (Northern Ireland) Order 1986; or
      (iv) a public school within the meaning of section 135(1) of the Education (Scotland) Act 1980; or
      ......
      (viii) a grant-maintained integrated school within the meaning of Article 65 of the Education Reform (Northern Ireland) Order 1989;
   (b) a United Kingdom university, and any college, institution, school or hall of such a university;
   (c) an institution-
      (i) falling within section 91(3)(a), (b) or (c) or section 91(5)(b) or (c) of the Further and Higher Education Act 1992; or
      (ii) which is a designated institution as defined in section 44(2) of the Further and Higher Education (Scotland) Act 1992; or
      (iii) managed by a board of arrangement as defined in section 36(1) of the Further and Higher Education Act 1992;
      (iv) to which grants are paid by the Department of Education for Northern Ireland under Article 66(2) of the Education and Libraries (Northern Ireland) Order 1986;
   (d) a public body of a description in Note (5) to Group 7 below;
   (e) a body which-
      (i) is precluded from distributing and does not distribute any profit it makes; and
      (ii) applies any profits made from supplies of a description within this Group to the continuance of improvement of such supplies;
   (f) a body not falling within paragraphs (a) to (e) above which provides the teaching of English as a foreign language.

2  A supply by a body, which is an eligible body only by virtue of falling within Note (1)(f) shall not fall within the Group; insofar as it consists of the provision of anything other than the teaching of English as a foreign language.

Group 7
Notes

5  ...... “public body” means-
   (a) a Government department within the meaning of section 41(6)
   (b) a local authority
   (c) a body which acts under any enactment or instrument for public purposes and not for its own profit and which performs functions to those of a Government department or local authority.
Confirmation of booking between the Client (as named below) and the Master (or Keeper) and Fellows of Peterhouse in the University of Cambridge

NAME OF CLIENT ..............................................................................................................

have/has requested that the following function:

FUNCTION TITLE: ……………………………………………………………………………………………

DATE OF FUNCTION: …………………………………………………………………………………

is booked with the Master (or Keeper) and Fellows of Peterhouse in the University of Cambridge because I/we (the Client) have completed the Accommodation and Catering – Declaration by Eligible Body (to claim VAT exemption) and believe that the function falls within the charitable objects (the advancement of education, religion, learning and research) of the Master (or Keeper) and Fellows of Peterhouse in the University of Cambridge.

SIGNED ON BEHALF OF CLIENT………………………………………………………………………………

POSITION HELD: ……………………………………………………………………………………………

DATE: ………………………………………………………………………………………………………

To be completed by Catering or Conference Department of the Master (or Keeper) and Fellows of Peterhouse in the University of Cambridge

We agree that the contract for the above booking will be between the above Client and the Master (or Keeper) and Fellows of Peterhouse in the University of Cambridge.

SIGNED ON BEHALF OF MASTER (OR KEEPER) AND FELLOWS OF PETERHOUSE IN THE UNIVERSITY OF CAMBRIDGE

………………………………………………………………………………………………………………

POSITION HELD: ……………………………………………………………………………………………

DATE: ………………………………………………………………………………………………………