

## Conference Services VAT Liability Table (excludes use of The Arena)

	VAT Liability	Public Notice Ref	Legal Ref
<b>Charges to students (evidenced by quoting a UoW Student reference number)</b>			
Bed and Breakfast Accomodation	Exempt	para 8.2, 701/30/17	Item 4, Group 6, Sch 9, VATA 1994
Catering	Exempt	para 8.2, 701/30/17	Item 4, Group 6, Sch 9, VATA 1994
Car Parking	Exempt	para 8.2, 701/30/17	Item 4, Group 6, Sch 9, VATA 1994
Use of sports facilities	Exempt	para 8.2, 701/30/17	Item 4, Group 6, Sch 9, VATA 1994
<b>Bed and breakfast only charges to non-students</b>			
Less than 28 days	Standard- rated	para 2.2, 709/3/13	Item 1 (d), Group1, Sch 9, VATA 1994
More than 28 days on a continuous basis	After 28 days, VAT not due on accomodation charges, but VAT is due on any catering charges	para 3.2, 709/3/13	Item 9, Sch 6, VATA 1994
<b>Charges in relation to English as a Foreign Language Course*</b>			
Room hire	Exempt	para 9.1, 701/30/17	Item 4 and Note 2, Sch 9, VATA 1994
Bed and Breakfast Accomodation	Exempt	para 9.1, 701/30/17	Item 4 and Note 2, Sch 9, VATA 1994
Catering	Exempt	para 9.1, 701/30/17	Item 4 and Note 2, Sch 9, VATA 1994
Car Parking	Exempt	para 9.1, 701/30/17	Item 4 and Note 2, Sch 9, VATA 1994
Use of sports facilities	Exempt	para 9.1, 701/30/17	Item 4 and Note 2, Sch 9, VATA 1994
* if separately itemised - charge to tutors for B&B and catering = standard rated			
<b>Academic Courses - where an Institute of the University is providing and invoicing direct tuition to students/teachers/academics (e.g. subject knowledge enhancement courses)</b>			
Room hire	Exempt	para 8.2, 701/30/17	Item 4, Group 6, Sch 9, VATA 1994
Bed and Breakfast Accomodation	Exempt	para 8.2, 701/30/17	Item 4, Group 6, Sch 9, VATA 1994
Room only	Exempt	para 8.2, 701/30/17	Item 4, Group 6, Sch 9, VATA 1994
<b>Academic Courses - where an Institute of the University is providing tuition to students, but charges are to a third party, e.g. students employer</b>			
Room hire	Exempt	para 8.2, 701/30/17	Item 4, Group 6, Sch 9, VATA 1994
Bed and Breakfast Accomodation	Exempt	para 8.2, 701/30/17	Item 4, Group 6, Sch 9, VATA 1994
Room only	Exempt	para 8.2, 701/30/17	Item 4, Group 6, Sch 9, VATA 1994

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	VAT Liability	Public Notice Ref	Legal Ref
<b>Academic Conferences - where another University or charity uses our facilities</b>			
Room hire (NB need conference certificate)	Exempt	para 8.6, 701/30/17	Item 1 (a), Group 1, Sch 9, VATA 1994
<b>Non academic conferences (e.g. lets to commercial organisations)</b>			
Room hire	Exempt	para 4.3, 709/3/13	Item 1 (a), Group 1, Sch 9, VATA 1994
Bed and Breakfast Accomodation	Standard- rated	para 2.2 709/3/13	Item 1 (d), Group 1, Sch 9, VATA 1994
Catering	Standard- rated	para 4.3, 709/3/13	Group 1(a), Sch 8, VATA 1994
Car Parking	Standard- rated	para 4.3, 709/3/13	Item 1 (h), Group 1, Sch 9, VATA 1994
Use of sports facilities	Exempt	Check with Tax manager	Item 3, Group 10, Sch 9, VATA 1994
Room hire in the Motion and Performance Centre or Jenny Lind	Standard- rated	As opted	Item 2, Sch 10, VATA 1994
Delegate rate arrangements	Need to apportion between B&B and catering = Standard-rated versus Room hire = exempt	para 4.3, 709/3/13	
<b>Events other than conferences or educational events</b>			
Room hire	Exempt	para 4.3, 709/3/13	Item 1 (a), Group 1, Sch 9, VATA 1994
Room hire in the Motion and Performance Centre or Jenny Lind	Standard- rated	As opted	Item 2, Sch 10, VATA 1994
Bed and Breakfast Accomodation	Standard- rated	para 2.2, 709/3/13	Item 1 (d), Group 1, Sch 9, VATA 1994
Catering	Standard- rated	para 4.3, 709/3/13	Group 1(a), Sch 8, VATA 1994
Car Parking	Standard- rated	para 4.3,709/3/13	Item 1 (h), Group 1, Sch 9, VATA 1994
Use of sports facilities	Exempt	Check with Tax Manager	Item 3, Group 10, Sch 9, VATA 1994
Delegate rate arrangements	Need to apportion between B&B and catering = Standard-rated versus Room hire = exempt	para 4.3, 709/3/13	
<b>Weddings/Birthday parties</b>			
Room hire	Standard- rated	para 4.4, 709/3/13	Item 1 (d), Group 1, Sch 9, VATA 1994
Bed and Breakfast Accomodation	Standard- rated	para 4.4, 709/3/13	Item 1 (d), Group 1, Sch 9, VATA 1994
Catering	Standard- rated	para 4.4, 709/3/13	Group 1(a), Sch 8, VATA 1994
Car Parking	Standard- rated	para 4.4, 709/3/13	Item 1 (h), Group 1, Sch 9, VATA 1994