



**EXEMPTION DECLARATION**  
**SUPPLIES OF EDUCATION AND CLOSELY RELATED GOODS AND SERVICES**

Contract between St-Edmund's College and Name and address of organisation:

Event Title :	
Date of Event:	

**In order to determine if the charges resulting from this contract are exempt from Value Added Tax we need to know whether or not your organisation is an “eligible body” and if so, whether the goods and services to be provided by the College are “closely related to supplies of education” provided to your students, trainees, etc.**

**You are an “eligible body” if you are a:**

1. School;
2. 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 category 6 below);
3. Further and Higher Education Institution (as defined under legislation governing such bodies);
4. Public body, for example a Government Department, Executive Agency, Local Authority and Health Authority;
5. 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;
6. Body not falling within categories 1 to 5 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.

**“Education” is broadly defined as:**

“A course or lesson of instruction or study in any subject, whether or not that subject is normally taught in schools, colleges or universities and regardless of where and when it takes place. It includes lectures, educational seminars, conferences and symposia, together with holiday, sporting and recreational courses. It also includes the provision of distance training and associated materials if the student is subject to assessment. In the sports sector, education includes classes that are led and directed, rather than merely supervised with no form of instruction taking place.

**“Goods and services closely related to supplies of education”**

This relates to goods and services that are for the direct use of students, trainees, conference attendees, etc. and that are necessary for delivering the education to such people. These include accommodation and catering.

**DECLARATION**

I/We declare that:

**Part A**

- \*1) This organisation is not an eligible body.
- \*2) This organisation is an eligible body under category ( \_\_\_ ) detailed above.
- \* **Please delete as applicable**

**Part B ( please complete only if your organisation is an eligible body)**

- \*1) The goods and services to be provided by the College under this contract are closely related to supplies of education and are for the direct use of our students, trainees, conference attendees, etc.
- \*2) The goods and services to be provided by the College under this contract are not closely related to supplies of education and are not for the direct use of our students, trainees, conference attendees, etc.
- \* **Please delete as applicable**

**SIGNED:**

<b>Name:</b>	
<b>Position:</b>	
<b>Date:</b>	

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

**The College will review all available evidence to check the validity of your declaration. Should we disagree with the basis of your declaration we reserve the right to charge VAT at standard rate on the relevant aspects of our invoice.**