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Dear Hirer

Where you are the hirer of sports and physical recreation facilities for a series of sessions, your supply is only VAT exempt when you either provide a valid VAT exemption letter issued to you from HM Customs & Excise, or you meet **ALL** the following conditions:

- 1. The series consists of 10 or more sessions.**
 - 2. Each session is for the same sport or activity.**
 - 3. Each session is in the same place**
 - Although a different pitch, court or lane, or different number of pitches, courts or lanes is acceptable.
 - 4. The interval between each session is at least 1 day but not more than 14 days.**
 - The duration of the sessions may be varied, however there is no exception for intervals greater than 14 days through the closure of the facility for any reason.
 - 5. The series is to be paid for as a whole and there is written evidence to the fact.**
 - This must include evidence that payment is to be made in full whether or not the right to use the facility for any specific session is actually exercised. *(Provision for a refund given by the provider in the event of the unforeseen non-availability of their facility would not affect this condition)*
 - 6. The facilities are let out to a school, club, association or an organisation solely representing, and conducting the activity of, a club currently affiliated to the local league.**
- DOCUMENTARY EVIDENCE OF THIS MUST BE PROVIDED BY:**

- Copy of **paid receipt** issued by the sporting league as evidence of affiliation quoting affiliation reference number for the current season and name of registered club
 - The booking **must** be in the same name as the affiliated club.
- 7. The person to whom the facilities are let has exclusive use of them during the sessions.**

It is the responsibility of the hirer to provide this evidence and if the evidence is found to be incorrect the hirer will be liable for any additional vat charges incurred.

Yours faithfully

Tracey Shaw

Tracey Shaw
Business Manager

