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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

