**Educational Conferences and Events Declaration form – Eligible bodies claiming VAT exemption for accommodation, catering and other supplies provided by the University of Manchester**

|  |  |
| --- | --- |
| To (Venue): |  |
| In connection with (Title of Event): |  |
| Name of organisation (‘eligible body’) that wishes to claim exemption: |  |
| Date(s) of Event: |  |

**Declaration:**

I/We declare that the educational conference / course / lecture / workshop / seminar detailed above for which accommodation, catering or other supplies are being provided by the University of Manchester is an educational conference, course etc. provided by an external eligible body (e.g. another University) for the purposes of Group 6 (Education), Schedule 9, to the VAT Act 1994.

|  |  |
| --- | --- |
| **Signed:** |  |
| **Position:** |  |
| **Date:** |  |

**Please return this declaration with your booking form if you wish to claim VAT exemption.**

See over page for guidance notes.

**Guidance Notes**

**Conference / course / lecture /workshop / Seminar provided by an external eligible body**

Customers who qualify as ‘eligible bodies’ may be able to claim exemption from VAT on some of the goods and services provided by the University of Manchester (e.g. conference accommodation and catering).

An eligible body for the purposes of Group 6, Schedule 9 to the VAT Act 1994 include:

* UK universities
* Certain schools, sixth form colleges and tertiary colleges
* Local Authorities
* Government departments or executive agencies
* NHS trusts/health authorities
* Non-profit making organisations that meet certain conditions
* Commercial providers of tuition in EFL

If you unsure whether your organisation qualifies as an eligible body, please seek advice from HMRC.

If you do qualify as an eligible body, supplies of accommodation, catering etc. which are made to you by the University of Manchester will be exempt from VAT so long as:

* They constitute supplies closely related to the education / vocational training that you are providing by way of business

And

* They are supplied to you for the direct use of your students/delegates i.e. the people attending your conference, course, lecture etc.

**Please consider carefully before signing the declaration. If you sign when you are not entitled to do so, we will pass on to you any VAT charges, interest or other financial penalties which may be incurred by the University as a result.**