

VAT EXEMPTION – SPORTS PITCH HIRE

In order to qualify for VAT Exemption when booking a Sports Pitch, the hirer will need to comply with the following conditions imposed by HM Revenues and Customs (HMRC):

1. The series of bookings consist of 10 or more sessions.
2. Each session is for the same sport or activity.
3. Each session is in the same place. This condition is still met where a different pitch, court or lane is used (or a different number of pitches, courts or lanes), as long as these are at the same establishment.
4. The interval between each session is at least 1 day but not more than 14 days (for an interval to be at least 1 day, 24 hours must elapse between the start of each session). The duration of the sessions may be varied. 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 organization representing affiliated clubs or constituent associations, such as a local league.
7. The person that the facilities are let to has exclusive use of them during the sessions.

Please visit the HMRC website for more information:

[Land and property \(VAT Notice 742\) - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/land-and-property-vat-notice-742)

To take advantage of the VAT Exemption Rate, the hirer must meet all of the above conditions; complete the Council's VAT Exemption Form (which can be obtained by emailing PitchBookings@testvalley.gov.uk) and make the booking on the Council's Book and Pay system.

VAT will be charged on any additional bookings made or when a block of 10 has been broken.

You will be refunded for any booking that is cancelled by the Council due to unforeseen circumstances.