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| **Hirer Details****Name:****Address:****Registered Number of organisation:****Tel No: Email:** |
| Please circle what your organisation is:Company/business, Charity, Educational, Sole organiser or Other (please specify): |
| Insurance requirements (not applicable to individual party hire)***Essential:***Is there a Public liability insurance (to a minimum of £5 million) which adequately covers the proposed activities? **( Yes / No )** ***If required:***Is there an Employee liability insurance (to a minimum of £10 million) which adequately covers all employees? ( Yes / No )**Please provide a copy of the insurance policy schedules as evidence***(Please note the insurance policy schedules should be in the name of the contracting party i.e. the name of the organization. The schedules should only be in the name of an individual if you are a sole organiser)* |
| **Hire Details****The nature of your booking:****Facility required:****Date:****Start time: Finish time:****No of attendees under 18: No of attendees over 18:****Any additional requirements or information:** |
| **I confirm that I accept all the terms and conditions of the booking:****Signed: Print:****Position: Date:** |

**VAT Regulations**

**Sports Lettings**

A Sports Let is defined as a physical activity undertaken in a space adapted for physical activities and is **standard rated**.

The Sports Let may become VAT exempt if the following conditions apply;

- The let is a one off for a continuous period exceeding 24 hours or,

- A series of 10 or more lettings is booked by an **eligible body** \* (see below) and

* The series of lets must be to a school, club, association, or organisation **representing affiliated clubs/constituent associations (e.g. a league).**
* The series must be at least 10 lets booked in advance.
* Each let in the series must be for the same type of activity at the same location, although different pitches, courts, etc at the site are allowable.
* The interval between each let must be at least one day and no more than 14 days. The dates should be set at the time of booking. The 14 day interval cannot be extended to take account of school holidays.
* Payment is made by reference to the whole series and this is evidenced by written agreement. Payment does not have to be made in advance, but all sessions must be paid for, regardless of whether the facility is actually used.
* The only exception to this is where it is unavailable due to unforeseeable circumstances – this includes adverse weather or vandalism, but excludes use for meetings, etc.
* The hirer has exclusive use of the facilities during the periods of hire.

**If any of the criteria are not met, then the entire series becomes taxable.**

It is important to note that the regulations are clear that if the series of lets is broken by the hirer, for whatever reason, all or part of the series of lets may become subject to VAT which the hirer will be obliged to pay.

\* An **eligible body** is defined as a club or association whose articles/memoranda of association or constitution demonstrate that they are:

* non-profit-making
* **a school, club, association, or organisation** representing affiliated clubs/constituent associations (e.g. a league).
* have in their constitution restrictions preventing the distribution of any profits except to other non-profit-making bodies or on winding up
* do not have any paid officers or paid connected officers.

**NB: ANY LETS TO COMMERCIAL ORGANISATIONS ARE SUBJECT TO VAT**

**It is up to the hirer to prove** that the club or association is an eligible body before the “series of lets’ rules” can be applied. A copy of your articles/memorandum of association or constitution must be provided for the school to keep on record. A letter confirming you meet the requirements is not sufficient.

**Unless the school receives evidence confirming your status as an eligible body VAT will have to be applied to all your subsequent sports lettings.**