



THE DISTRICT

CE PRIMARY SCHOOL

Premises Hire Policy

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The caring path to achievement, reflecting the values of Christ

The District CE Primary School's Christian Vision Statement

“I am the vine; you are the branches.” John 15:5

Just as the branches need the vine to grow and bear good fruits, so we need each other. Within the District family, each person is valued and loved, reaching out throughout our school, homes, families and the wider community for a stronger future. Our Christian vision statement permeates through everything we do at The District and this policy was developed to reflect togetherness, best value and creating a sense of belonging.

1 Introduction

- 1.1 The Governing Body regards the school's buildings and grounds as a community asset and will make every effort to enable them to be available for the delivery of extended services including community use as appropriate. However, Governors have a responsibility to ensure that the school premises are well looked after and used properly. Governors also wish to invest any funds raised by this Premises Hire policy wisely in order to improve provision for the children that attend the school.
- 1.2 The school uses its facilities extensively outside normal school hours. For example, the school organises many sporting, musical and social events throughout the year.

2. Definition Premises Hire

A letting /may be defined as “any use of the school premises” (buildings and grounds) by either a community group or a commercial organisation. Premises Hire must not interfere with the primary activity of the school, which is to provide a high standard teaching and learning environment for all of its pupils.

Use of the premises for activities such as staff meetings, parents' meetings, Governing Body meetings, out-of-school hours learning/study support activities, or, any other extended services which support the raising of attainment and achievement, fall within the corporate life of the school. Costs arising from these uses are therefore a legitimate charge against the school's delegated budget.

3. Aims and objectives

- 3.1 The aims and objectives of this policy are designed to:
 - Make sure the school's premises and facilities can be used, where appropriate, to support community or commercial organisations
 - Allow the hiring of the premises without using the school's delegated budget to subsidise this
 - Charge for the use of the premises to cover the costs of hire and, where appropriate, raise additional funds for the school

- Not let any hiring out of the premises interfere with the school's primary purpose of providing education to its pupils
- Hire out facilities in a way that is safe, following government guidelines and the school's risk assessment(s)
- Clarify the terms and conditions governors have agreed for any letting so that those who hire our premises understand their responsibilities.

4. Categories

4.1 Premises Hire will be categorised as either:

- Category 1: Community use – educational or well-being activities that are led by the school, the local authority, or other authorised body and are charged at a rate to cover costs.
- Category 2: Private use – activities that usually take place outside normal school hours and cover lettings such as private functions. They may take place either during normal school hours as long as they do not disrupt the normal school day. For these activities, charges will apply.

4.2 The headteacher will determine which category each application for use of the premises falls into.

5. Charges

The Governing Body is responsible for setting charges for the hiring of the school premises. A charge may be levied in order to cover the following:

- Cost of services (heating and lighting)
- Cost of staffing (additional security, caretaking, and cleaning) – including on costs.
- Cost of administration
- Cost of wear and tear.
- Cost of insurance (see point)
- Cost of use of school equipment (if applicable)
- Profit element (if appropriate)

5.1 Those that wish to hire school facilities should seek details from the School Business Manager about the charges that apply. Each premises hire will be charged at the rate published by the school on an annual basis. Charges will vary depending on the facilities hired. For example,

Charges vary depending on the number of rooms hired, whether this involves the use of an individual room or the school hall or sports field. Charges may be higher at weekends or during school holidays where special arrangements are needed to open and close the building.

We may decide that certain organisations or activities can use the premises for a reduced rate, or free of charge, if it supports the core aims of the school.

If applicable we may decide to impose an additional cleaning fee on top of the charges

The specific charge levied

See Charging & Remissions Policy Appendix I for current charges.

6 The Administrative process

- 6.1 Organisations seeking to hire the school premises should normally approach the Headteacher or School Business Manager who will identify their requirements and clarify the facilities available. A standard booking form (Appendix D) a copy of which is attached to this policy, should be completed at this stage. This should be returned to the school normally at least ten working days before the premises hire. The form must be signed by the headteacher prior to the letting in order to confirm the school's agreement for the premises hire to take place.
- 6.2 The Governing Body has a right to refuse an application, and interested parties should be advised that no premises hire should be regarded as 'booked' until approval has been given in writing. No public announcement of any activity or function taking place should be made by the organisation concerned until the booking has been formally confirmed.
- 6.3 Once the hiring of the premises has been approved by (or on behalf of) the Governing Body, a letter of confirmation will be sent to the hirer, setting out full details of the premises hire and enclosing a copy of the terms and conditions and the premises hire agreement. The premises hire should not take place until the signed agreement has been returned to the school.
- 6.4 Once the premises hire agreement has been signed by the school a 10% deposit is required to secure the letting. The balance is payable immediately after the letting has taken place.
- 6.5 The person applying to hire the premises will be invoiced for the cost of the letting as appropriate in accordance with the Governing Body's current scale of charges.
- 6.6 The hirer should be a named individual and the agreement should be in their name, giving their permanent private address. This avoids any slight risk that the letting might be held to be a business tenancy, which would give the hirer security of tenure.
- 6.7 All fees, which are received by the school will be paid into the school's independent bank account, in order to offset the costs of services, staff etc. (which are funded from the school's delegated budget). Income and expenditure associated with lettings will be regularly monitored and reported to the Governing Body.

7 Terms and Conditions of hire

1. "Hirer" means the person or entity identified in the relevant hire request form.
2. The hirer shall pay the full amount as stipulated by the school, and shall not be entitled to set off any amount owing to the school against any liability, whether past or future, of the school to the licensee.
3. The hirer shall occupy the part(s) of the premises agreed upon as a non-exclusive licensee and no relationship of landlord and tenant is created between the hirer and the school by this licence.
4. The hirer shall not sub-licence any of the premises under the licence.
5. The hirer shall not use the premises for any purpose other than that agreed upon in the licence, as set out in the hire request form.
6. Any additional uses of the premises not agreed in writing by the school will result in the immediate termination of the licence.
7. The school shall retain control, possession and management of the premises and the hirer has no right to exclude the school from the premises.
8. The hirer shall not conduct, nor permit or suffer any other person to conduct, any illegal or immoral act on the premises, nor any act that may invalidate any insurance policy taken out by the school in relation to the premises.
9. Lettings will not be made to persons under the age of 18, or to any organisation or group with an unlawful or extremist background. The hire agreement is personal to the only, and nothing in it is intended to have the effect of giving exclusive possession of any part of the school to them or creating any tenancy between the school and the hirer.

The hirer must ensure that they have taken out its own public liability insurance with a reputable insurer and where requested by the school, shall provide a copy of the relevant insurance certificate. The hire must also ensure indemnity insurance necessary for the activity to be carried out in the premises hire agreement. They must also be familiar with all health and safety regulations in relation to the building such as awareness of fire exits and other emergency plans and shall be responsible for . Smoking is not allowed on the school site during any activity.

10. The hirer is responsible for the actions of all participants in the event while they are on the school premises. Hirers need to insure themselves for any damage caused by members of their group while using the school. Hirers must ensure the building is left in a clean and tidy condition following the event.
11. No food or drink may be prepared or consumed on the property without the direct permission of the Governing Body or the Headteacher, in line with current food hygiene regulations. All litter must be placed in the bins provided with due regard being given to school recycling facilities. If the hirer is likely to sell alcohol or food as part of the conditions of hire they must ensure the appropriate licence is obtained before the event.
12. The hirer shall indemnify and keep indemnified the school from and against:

- Any damage to the premises or school equipment;
 - Any claim by any third party against the school; and
 - All losses, claims, demands, fines, expenses, costs (including legal costs) and liabilities, arising directly or indirectly out of any breach by the hirer of the licence or any act or omission of the hirer or any person allowed by the hirer to enter the premises
13. limit either party's liability for personal injury or death arising from the negligence of either party or any other liability that cannot be excluded by law, the school shall not be responsible for any losses of a direct or indirect nature, and its maximum liability to the hirer shall not exceed the total fees paid or to be paid to the school by the hirer under the licence.
 14. The hirer will leave the premises in the condition it was found in, leaving the area clean and tidy and not leaving any of their own equipment behind.
 15. The hirer shall not display any advertisement, signage, banners, posters or other such notices on the premises without prior written agreement from the school.
 16. If the hirer breaches any of the terms and conditions the school reserves the right to terminate the licence and retain any fees already paid to the school, without affecting any other right or remedy available to the school under the licence or otherwise.
 17. The hirer shall observe the maximum capacity rules of the part(s) of the premises being hired and not allow this to be breached.
 18. The hirer will acquire all appropriate additional licences for any activities they are running, including those required for use of any third party intellectual property.
 19. The hirer is responsible for carrying out any risk assessments of the premises relating to the activities it is running. This includes a risk assessment for COVID-19.
 20. The hirer shall comply with all applicable laws and regulations relating to its use of the premises.
 21. The hirer and the individuals participating are responsible for adhering to the latest government guidelines on COVID-19 at all times.
 22. The school's premises hire policy, the relevant hire request form submitted by the hirer and the relevant hire confirmation letter issued by the school shall apply to and are incorporated in the licence.
 23. This licence shall be governed, construed and interpreted in accordance with the laws of England and Wales.
 24. The school and the hirer irrevocably agree that the courts of England and Wales shall have exclusive jurisdiction to settle any dispute or claim arising from this licence.

8. Safeguarding

- 8.1 The school is dedicated to ensuring the safeguarding of its pupils at all times. It is a requirement of hire that hirers abide by the schools' requirements in respect of

safeguarding. Any failure from the hirer in this respect will result in the hire being terminated.

- 8.2 It is the responsibility of the hirers to ensure that safeguarding measures are in place while hiring out the space.
- 8.3 If there is a chance that those hiring the premises will come into contact with pupils, for example if the hire occurs during school hours, or when pupils may be present in the school (during after school clubs or extra-curricular activities), we will ask for confirmation that the hirers have had the appropriate level of DBS check.
- 8.4 The hirer will be required to have appropriate safeguarding policies in place, including safeguarding and child protection, and shall provide copies of these policies on request to the school.
- 8.5 The hirer confirms that, should any safeguarding concerns present themselves during the hire of the school premises, they shall contact our Designated Safeguarding Lead as soon as reasonably practicable.

9. Smoking

- 9.1 The whole school premises is a non-smoking area, and smoking is not permitted within school buildings or on school grounds at any time.

10. Sub-letting

The Hirer shall not sub-let the premises to another person.

11. Charges

Hire charges are reviewed annually and current charges are set out in the Charges and Remissions policy.

12. Cancellations

- 12.1 The school reserves the right to make a charge for any letting agreement cancelled less than 24 hours prior to the event to cover any loss or costs incurred by the school.
- 12.2 In the unlikely event that the school needs to cancel a booking it will do all it can to make the organisers aware of this as soon as possible and offer the hirer another date that is mutually convenient to both parties.
- 12.3 It is the hirer's responsibility to notify participants (parents where participants are of school age), preferably in writing, of any changes in dates or venues at least one week in advance.

13. Monitoring and review

- 13.1 The headteacher will report to the governing body on an annual basis to summarise how the school site has been used during the year. The headteacher

will detail the number of lettings that have taken place, the income generated for the school and any problems encountered in the working of this policy.

13.2 This policy will be reviewed by governors every three years or sooner if necessary.

Appendix 1

PREMISES HIRE PROCEDURE

1. Send out Standard Letter for Hire (Appendix A) including:
 - (a) Booking Form
 - (b) Indemnity Agreement
 - (c) Conditions of Premises Hire
2. Check compliance with Governors' Premises Hire Policy.
3. Check the availability of facilities requested.
4. Confirm letting the to proposed hirer (Appendix B) including VAT if appropriate (Appendix C) and method of payment. As a general rule VAT would only be chargeable for the hire of sports facilities if the booking is for less than 10 weeks.
5. Each letting should be given a unique reference number against which income should be logged. All payments received should be recorded.
6. Any queries on financial procedures/VAT should be forwarded to your Finance Officer.

STANDARD LETTER FOR HIRE OF SCHOOL

Dear Sir/Madam,

Further to your recent enquiry, I enclose the following for your completion and return:

- (a) Standard Booking Form
- (b) Conditions of Premises Hire
- (c) Indemnity Agreement

Please complete and sign these forms as soon as possible and return to.....

You should note that once bookings have been made and confirmed it will not be possible to reimburse for any cancellation by users without the agreement of the school.

If you have any queries on the above, please contact.....

Yours faithfully,

STANDARD LETTER FOR HIRE OF PLAYING FIELDS

Dear Sir/Madam,

Further to your recent enquiry, I enclose the following for your completion and return:

- (a) Standard Booking Form
- (b) Conditions of Premises
- (c) Indemnity Agreement

Please complete and sign these forms as soon as possible and return to.....

You should note that once bookings have been made and confirmed it will not be possible to reimburse for any cancellation by users without the agreement of the school.

Please also note that in the event of the grounds becoming unfit as a result of inclement weather, it may be necessary to suspend the playing of matches. It will be essential, therefore, that you contact the school on the Friday preceding each match for confirmation that the pitch is suitable for use. Unless this request is complied with, use of the facilities may be withdrawn.

If you have any queries on the above, please contact.....

Yours faithfully,

STANDARD BOOKING FORM

This form must be completed in respect of an application for Premises Hire of the School/School Playing Field and this form of application must be received at the School not less than 14 days in advance of the proposed hire date.

1. Purpose of Premises hire: _____
2. Date of Proposed Hire: _____
3. Proposed Start and Finish Times: _____
4. Is this a recurring request of one off? If recurring, indicate the number of occurrences (e.g. weekly) _____

(a) Playing Fields (please tick as required)

Occasional Use

Season (Weekly)

Season (Alternate Weeks)

(b) School Buildings (please tick accommodation required)

Classroom/Arts Theatre School Hall

Gymnasium

Sports Hall

Changing Accommodation

(c) Other Buildings

Kitchen (hire of equipment only)

(It should be noted that school kitchens are only available subject to a member of the school meals staff being on duty during the period of hire, therefore, a separate application must be made through the Operations Department who will issue an account for any labour costs incurred).

5. Nature of Accommodation Required: _____
(It should be noted that charges are determined by the nature of accommodation and duration of use)
6. Number of expected Participants: _____
7. Additional equipment you will require from the school (please note we may not always be able to provide this is/is not possible)
8. Confirmation and details of the safeguarding and child protection arrangements you have in place: _____

5. Caretaker (Delete below as appropriate)

Required: Yes / No

Time Required: From: _____ To: _____

6. Has the organisation used the school premises previously? _____

7. Name and address for account purposes (if different from below):

By signing below, I agree to the terms and conditions of hire of school premises policy and agreed to indemnify the Governors and Authority against any claim arising from the use of the premises and to reimburse the Governors and/or Authority for the cost of remedying any loss or damage occasioned by the use of the school for any function.

SIGNATURE: _____ DATE: _____

ADDRESS: _____

TEL. NO.: _____

FOR AND ON BEHALF OF: _____

PREMISES HIRE

INDEMNITY AGREEMENT

(1) Name of Premises: _____

(2) Name of Organisation Hiring Premises: _____

In consideration of the Governors of _____ School granting me/us the use of the facility/facilities requested at the above premises I/we agree to pay the School the sum of £_____ (per _____) and to replace or pay to the School/Council the cost of making good any damage caused to the premises by reason of the use of the premises by me/us.

It is further acknowledged and agreed that the Governors and the Council give no warranty of the suitability of the premises for the use to which I/we intend to put them and I/we hereby agree to indemnify the Governors and the Council, its officers, servants and agents against all actions, costs, claims and demands arising out of any accidents which may occur on the said premises during their use by me/us provided that the same is not due to any negligence, omission or default of the Governors or the Council, its officers, servants or agents.

It is further acknowledged and agreed that I/we will indemnify the Governors and the Council in respect of all actions, costs, claims and demands arising out of any breach of copyright as defined in the Copyright Act 1956, or under any enactment in that behalf for the time being in force in respect of any performances or any literary, dramatic or musical work, which takes place or which is given whilst the said premises are being used by me/us, our servants or agents.

SIGNED: _____

DESIGNATION: _____

DATE: _____

BOOKING CONFIRMATION

STANDARD LETTER FOR HIRE OF SCHOOL

Dear

School: _____

Reference Number: _____

Organisation: _____

Thank you for your completed application form.

The facilities you requested will be available for your use from _____

on _____ during the (date) season. The hire charge

will be £_____ per session and the total fee, shown on the tear-off slip

below, is payable monthly in advance.

Please complete the tear-off slip below and return it with your remittance to the School at the above address.

Yours sincerely,

✂ _____

SCHOOL:		
ORGANISATION:		
SIGNED:		
DESIGNATION:		
DATE:		
HIRE CHARGE: TOTAL DUE:		REFERENCE NO.:

STANDARD LETTER FOR HIRE OF PLAYING FIELDS

Dear

School: _____

Reference Number: _____

Organisation: _____

Thank you for your completed application form.

The facilities you requested will be available for your use from _____ on _____ during the (date). Would you please note that changing accommodation will/will not be available. The hire charge will be £_____ per session and the total fee, shown on the tear-off slip below, is payable monthly in advance.

In the event of the grounds becoming unfit as a result of inclement weather, it may be necessary to suspend the playing of matches. It is essential, therefore, that you contact telephone _____, on the Friday preceding each match for confirmation that the pitch is suitable for use. Unless this request is complied with, use of the facilities may be withdrawn.

Please complete the tear-off slip below and return with your remittance to the School at the above address.

Please forward a copy of your fixture list to the school as soon as possible.

Yours sincerely,

✂ _____

SCHOOL:		
ORGANISATION:		
SIGNED:		
DESIGNATION:		
DATE:		
HIRE CHARGE: TOTAL DUE:		REFERENCE NO.:

V.A.T.

PROBLEM AREAS/TOPICS OF INTEREST

PREMISES HIRE – Facilities for Sports and Physical Recreation (see over for simple room hire)

1. Introduction
- 1.1 The letting of facilities designed or adapted for playing any sport, or taking part in the physical recreation is normally Standard Rated.
2. Type of Facilities
- 2.1 Stadia, Swimming Pools, Tennis, Badminton and Squash Courts, Gymnasia, Cricket and Football Pitches, Golf Courses, Skating Rinks, Dance Studios. Also any other specially designed, adapted or equipped land or premises.
3. Exception to Standard Rating
- 3.1 Single lets of 24 hours or more continuous period, to the same person, are exempt from VAT provided the person to whom they are let has exclusive control of them throughout the period.
- 3.2 Series of Lets – the supply may be exempt for a series of sessions providing the following conditions are satisfied:
 - (a) the series consists of 10 or more sessions;
 - (b) each session is for the same activity;
 - (c) each session is in the same place;
 - (d) the interval between each session is at least a day and not more than 14 days;
 - (e) the series is paid for as a whole and there is written evidence to support this, which must include evidence that payment will be made in full for the series whether or not the right to use the facility is exercised on all occasions. Such evidence would be a formal agreement, exchange of letters or an invoice issued in advance requiring payment for the sessions specified on the invoice;
 - (f) the facilities are let out to a school, club, association or an organisation for an affiliated club; and

(g) the person has exclusive use of them during the sessions.

4. Sports Facilities Let Other Than for Sport

4.1 The letting of premises for other purposes, eg. a stadium let for a concert or a sports hall let for a political meeting would be exempt.

5. Ancillary Supplies

5.1 Where other facilities are supplied, ie. changing rooms, floodlights and are included in the let, they are normally regarded as incidental to the let and have the same VAT liability.

5.2 If optional Extras, ie. a supply of staff, are made, such supplies must be treated according to normal VAT rules.

6. Room Hire

6.1 Simple room hire, including tables and chairs, is exempt.

6.2 Room hire including tables and chairs and teas and coffees is exempt except where separately identifiable charge is made for refreshments – in this case the refreshments element is vatable.

6.3 Room hire including tables and chairs and the hire of a kitchen which the hirer can use for the preparation of refreshments – exempt.

6.4 Room hire including tables and chairs where catering is supplied by the Local Authority – room hire exempt, catering element standard rated.

6.5 Room hire including tables and chairs plus specialist equipment, eg. overhead projector, flipchart, audio visual, computer etc. – exempt except where a separately identifiable charge is made for equipment, in which case that element is standard rated.

7.0 Theatre Hire

To a theatre group where the group accounts for VAT on takings and the Local Authority provides no staff – exempt.

PROBLEM AREAS/TOPICS OF INTEREST

USE OF LAND/PROPERTY

1. Introduction

1.1 There are 4 main types of supply you may make in relation to Land/Property.

2. “An Interest In” Land/Property

2.1 You make an interest in Land/Property if you “sell” or “grant a lease” on a building or a piece of land.

3. “Right Over Land”

3.1 You make a supply of a right over land if you:

- (a) grant to someone mineral rights over land;
- (b) grant to the owner of neighbouring land a right over your land to make his property better and more convenient. This is technically known as easement. An example would be to allow someone to lay pipes or cables across your land.

4. “Licence to Occupy”

4.1 You are making a supply of a licence to occupy if you:

- (a) let land and buildings, eg. grant a right to occupy a particular room or office. Often expressed by creating a relationship of licencer and licensee, where terms fall short of a formal lease or tenancy;
- (b) hire a hall or other accommodation for meetings, conferences, etc.;
- (c) grant a trading franchise, where it permits occupation of particular premises;
- (d) grant a catering concession where the caterer is granted a licence to occupy specific areas;
- (e) grant a concession to operate a shop within your shop where the concessionaires are granted a space from which to sell their goods or services;
- (f) grant permission to erect and maintain advertising hoarding, display stands etc.;
- (g) grant the use of a pitch in a market.

4.2 It is necessary to be careful to distinguish between licences to ‘occupy’ property/land and the ‘use’ of any facilities it may offer.

4.3 This licence can be written or oral, but must give the person a clearly defined site and a right to exclude other people. All supplies as detailed in 2, 3 and 4 above are exempt from VAT.

5. “Licence to Use”

5.1 This type of licence will be Standard Rated.

5.2 Examples are:

- (a) allow someone to enter a field to see the view;
- (b) grant admission to a cinema, show or event;
- (c) grant permission to enter your land or premises to use specialised facilities;
- (d) supply of storage or safe custody.

6. Standard Rated

6.1 There are some uses of land which are always Standard Rated. See list in Chapter 8.

PROBLEM AREAS/TOPICS OF INTEREST

PREMISES HIRE –Facilities for Sports and Physical Recreation

1. Introduction

- 1.1 The premises hire of facilities designed or adapted for playing any sport, or taking part in the physical recreation is normally Standard Rated.

2. Type of Facilities

- 2.1 Stadia, Swimming Pools, Tennis, Badminton and Squash Courts, Gymnasia, Cricket and Football Pitches, Golf Courses, Skating Rinks, Dance Studios. Also any other specially designed, adapted or equipped land or premises.

3. Exception to Standard Rating

- 3.1 *Single lets of 24 hours* or more continuous period, to the same person, are exempt from VAT provided the person to whom they are let has exclusive control of them throughout the period.

- 3.2 Series of Lets – the supply may be exempt for a series of sessions providing the following conditions are satisfied:

- (a) the series consists of 10 or more sessions;
- (b) each session is for the same activity;
- (c) each session is in the same place;
- (d) the interval between each session is at least a day and not more than 14 days;
- (e) the series is paid for as a whole and there is written evidence to support this, which must include evidence that payment will be made in full for the series whether or not the right to use the facility is exercised on all occasions. Such evidence would be a formal agreement, exchange of letters or an invoice issued in advance requiring payment for the sessions specified on the invoice;
- (f) the facilities are let out to a school, club, association or an organisation for an affiliated club; and
- (g) the person has exclusive use of them during the sessions.

4. Refunds

- 4.1 Provision for a refund in the event of unforeseen non-availability of the facility would not break the conditions of the agreement but a refund under any other circumstances would. The result being that VAT would be due on all payments received.

5. Sports Facilities Let Other Than for Sport

5.1 The letting of premises for other purposes, eg. a stadium let for a concert or a sports hall let for a political meeting would be exempt.

6. Ancillary Supplies

6.1 Where other facilities are supplied, ie. changing rooms, floodlights and are included in the let, they are normally regarded as incidental to the let and have the same VAT liability.

6.2 If optional Extras, ie. a supply of staff, are made, such supplies must be treated according to normal VAT rules.

PROBLEM AREAS/TOPICS OF INTEREST

ROOM HIRE

1. Introduction

1.1 Customs opinion on hiring has changed over the years. The current rules follow.

2. VAT Liability of Common Types of Room Hire

Hire of a room, including tables and chairs.	Exempt
Including tables and chairs and teas and coffees.	Exempt (except where a separate charge is made)
Including tables and chairs, with flipchart and overhead projector.	Exempt (except where a separate charge is made)
Including tables and chairs and hire of a kitchen for food preparation.	Exempt
Hire including catering supplied by the Authority.	Room Hire – exempt catering – standard rate
Room Hire together with access to a bar where bar is operated by the Authority, who account for VAT on the takings.	Exempt