

CLAS CIRCULAR 2011/11 (20 JUNE 2011)

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CHARITIES & CHARITY LAW	2
Hodgson Review.....	2
Holding, transferring and receiving funds.....	3
Model governing documents.....	4
EMPLOYMENT & VOLUNTEERING	5
Employment status of organists.....	5
National Minimum Wage.....	6
IMMIGRATION.....	8
Immigration and Tier 4 (students)	8
NORTHERN IRELAND.....	10
Guidance on political campaigning	10
ODDS & ENDS	11
Abolition of cheque-clearing: update.....	11
PROPERTY & PLANNING	13
Compulsory purchase and community assets	13
Easements, Covenants and Profits à Prendre	14
Waste from churches	15
TAXATION.....	17
Inheritance tax: consultation	17
HMRC VAT notes	18
VAT: admission to events	19

CHARITIES & CHARITY LAW

Hodgson Review

For information.

Civil Society Minister Nick Hurd says that Ministers are “working across Government to implement as many of the recommendations as possible” of the Hodgson Red Tape Task Force. The report published in May, [Unshackling Good Neighbours](#), made six key recommendations:

- reforming the law to clarify the extent of charity trustees and volunteer liability in order to encourage more involvement and participation by individuals;
- elimination of regulatory duplication and repeated requests for the same information in slightly different formats, for example by Companies House and the Charity Commission;
- establishing a Working Party to include representatives of the insurance industry and civil society organisations to address the insurance needs of the sectors;
- encouraging investment in charities by creating a new category of “social investor” and clarifying the position of trust law with regard to charities;
- simplifying licensing of fund-raising events and providing clear standard guidance; and
- encouraging the unemployed to get involved in volunteering without disrupting their benefits and welfare payments.

The [Red Tape challenge website](#) is already in place. Suggestions are currently invited on [Equalities](#) and on [General Regulations](#). The remainder is being considered in tranches:

- 30 June Health and Safety
- 14 July Manufacturing
- 28 July Healthy living and social care
- 11 Aug Media and creative services
- 1 Sept Environment
- 15 Sept Employment Related Law
- 29 Sept Children’s services
- 13 Oct Rail and Merchant Shipping
- 27 Oct Utilities and energy.

[Source: HC Deb 15 Jun 2011 c 781W]

Holding, transferring and receiving funds

For information.

The Charity Commission has completed publication of *Protecting Charities from Harm*, the online compliance toolkit for charity trustees, with a chapter on holding, transferring and receiving funds safely.

Whatever the charity, its trustees are legally responsible for ensuring their money is used for legitimate charitable purposes and safeguarded, as much as possible, from loss. This chapter of the toolkit looks at the need for charities to have and use bank accounts; explains what the trustees' duties are when using the banking system; and the particular issues which arise in connection with exchanging sterling for other currencies.

However, charities may need to use and work in cash to some degree. Charities may need to use alternative financial systems, although these are more inherently risky than using formal banking systems. These include Money Service Businesses, agents using alternative remittance systems, Payment Services, cash couriers, or even other charities and NGOs.

This guidance provides advice to trustees about what things they need to consider if they have to use cash and these alternative methods; the associated risk management factors; and the sort of financial controls which may be appropriate. Practical tools for trustees to help them meet their legal duties have also been developed.

The earlier chapters of *Protecting Charities from Harm* covered charities and terrorism; due diligence and monitoring; and fraud and financial crime. The full list of links is as follows:

- [Chapter 1: Charities and Terrorism](#)
- [Chapter 2: Due Diligence, Monitoring and Verification of End Use of Charitable Funds](#)
- [Chapter 3: Fraud and financial crime](#)
- [Chapter 4: Holding, moving and receiving funds safely in the UK and internationally.](#)

[Source: *Charity Commission What's New* - 3 June 2011]

Model governing documents

For information.

The Charity Commission has launched updated versions of its [model Articles of Association, Constitution and Trust Deed](#). The revised model documents now have the same provisions for benefits and payments to trustees and those closely connected with them. These provisions are also consistent with the new [CIO model constitutions](#).

All of the models now:

- allow a trustee or connected person to be paid for supplying just goods to the charity (in addition to the statutory power for them to provide services)
- allow a trustee or connected person to be employed or remunerated by the charity subject to our prior authority
- include the same provisions for addressing conflicts of interests and conflicts of loyalties
- allow a minority of the trustees to receive financial benefits as beneficiaries (ie where the benefit is money or has a monetary value)
- encourage charity members to resolve internal disputes themselves before resorting to litigation
- make it clear that charities operating substantially in Scotland and/or Northern Ireland must not apply their property for purposes which are not charitable in those countries

These governing documents allow charity trustees to run their charities in a flexible way, subject to a range of controls which reflect sound operational practice.

[Source: *Charity Commission What's New* - 13 June 2011]

EMPLOYMENT & VOLUNTEERING

Employment status of organists

For information.

An Employment Tribunal has been asked to consider whether or not an organist was to be regarded as “employed” for the purposes of an unfair dismissal claim.

Dr Sholl was appointed Director of Music. At his interview he was informed that the appointment was for a minimum of five years at an annual stipend of £14,000. The draft contract (which Dr Sholl did not sign) included the provisos in Clause 16 that “There being no master and servant relationship [and] no part of this Agreement shall be deemed to constitute a contract of employment” and “The Director of Music shall be responsible for his own income tax and National Insurance arrangements”. The unsigned draft contract stated that “subject to the general direction of the Vicar the Director of Music shall be responsible for the care, control and general oversight of all the music in the Church”. It also stated that the agreement was subject to the provisions of Church of England [Canon B20](#) (Of the musicians and music of the Church). Because the contract was never signed, the Tribunal concluded that the contract between the parties was a verbal one.

Sholl v PCC of St Michael & All Angels w St James, Croydon & Anor [2011] ET 2330072/2010 (30 March 2011) was a pre-hearing review to determine whether or not Dr Sholl was an employee of either of the respondents within the meaning of s 230(1) of the Employment Rights Act 1996.

The Tribunal identified several factors consistent with there being a contract of employment between the claimant and the respondents:

- the claimant was paid monthly in arrears;
- the payment to him “clearly had the character of a contractual remuneration”;
- the claimant had no financial risk;
- he was not required to provide equipment, materials or premises;
- there was a package of rights to holiday pay, sick pay and notice and grievance provisions; and
- the second respondent, the Vicar, had himself described the claimant’s status as “employed”.

The principal factors against the presumption were the facts that the claimant had been informed that he was self-employed, he paid his own income tax and National Insurance, he delegated work to others outside the terms of the agreement, he did not obtain advance authorisation for annual leave and he received a fee for playing at weddings and funerals.

The Tribunal “reminded itself of well-established common law that the labels parties attach to the arrangement are not determinative of employed status”. On balance, the Tribunal concluded that the factors in favour of employment status outweighed those against. The matter would proceed to a full merits hearing.

Comment: The employment status of lay church-workers is by no means cut-and-dried; and just because a PCC says that it does not intend to “employ” an organist, a choirmaster, a cleaner or a caretaker does not mean that no employment relationship exists.

The rulings of first-instance Employment Tribunals are not binding on any other tribunal; however, *this ruling is indicative of the sorts of issues that tribunals will take into account in coming to a view on the presence (or absence) of an employment relationship. The fact that this was a preliminary hearing is unimportant: it is a statement of principle* – and how the Tribunal decides between the parties after the substantive hearing will depend its view of the facts.

Churches are advised to take great care when engaging workers. Both sides need to know exactly where they stand; and though the terms of a verbal contract can be difficult to prove, it is not true – whatever Sam Goldwyn may have said – that a verbal contract is “only worth the paper it’s written on”.

[Source – *Employment Tribunal case transcript* – 30 March 2011]

National Minimum Wage

For information.

On 7 April 2011 the Government announced the new NMW rates that will come into force on 1 October 2011.

- The adult rate will increase by 15p to £6.08 an hour
- The rate for 18-20 year olds will increase by 6p to £4.98 an hour
- The rate for 16-17 year olds will increase by 4p to £3.68 an hour
- The rate for apprentices will increase by 10p to £2.60 an hour.

The Government has now written to the Low Pay Commission setting out its remit for the 2012 Report. In the 2012 LPC remit, the Government is asking the LPC to monitor, evaluate and review the NMW rates and make recommendations and, in addition, to consider three issues of particular relevance this year:

- to continue giving particular consideration to young workers, including those in apprenticeships and internships, to reflect on-going concerns about the position of young people in the labour market;

- to consult and make recommendations on whether the NMW regulations can be made simpler and easier to administer; and
- to consider the best way to give business greater clarity on future levels of the NMW, alongside considering if any recommendations could be introduced more promptly.

As part of the simplification agenda, the Government has proposed the abolition of the Agricultural Wages Board; and the LPC is invited to consider the implications of this potential change.

The reference to interns may be significant. Members will be well aware of the controversy surrounding unpaid internships and the uncertainty as to whether or not interns are automatically eligible for the National Minimum Wage. Presumably this is something that the LPC is being asked to consider.

[Source: *BIS News* - 8 June 2011]

IMMIGRATION

Immigration and Tier 4 (students)

For information.

The Government has laid before Parliament a [Statement of Changes in the Immigration Rules](#) to take effect on **4 July**. The changes themselves are rather difficult to interpret because they amend the current Rules. More helpful is the accompanying Explanatory Memorandum. The publication of the changes was accompanied by a [Ministerial Written Statement](#).

Probably of most importance to the Churches are the changes to Tier 4: in particular,

- tightening the requirements around maintenance funds;
- requiring students to show academic progression to get a further visa;
- as previously announced, requiring that from the end of 2012 all Tier 4 sponsors will need to have had a satisfactory inspection or audit from one of the regulatory bodies; and
- minor changes in respect of the English language requirement for spouses and partners of British citizens and persons settled in the UK.

"7.4 The following changes are being made to the Tier 4 (General) category, which caters for migrants aged 16 years and over who wish to come to the UK for the purpose of study following on from the review of Tier 4:

- Restricting permission to work during studies for students applying for entry clearance or leave to remain:
 - Students sponsored by a higher education institution (defined as a Recognised Body and or a body in receipt of public funding as a higher education institution from the Department of Employment and Learning in Northern Ireland, the Higher Education Funding Council for England, the Higher Education Funding Council for Wales or the Scottish Funding Council) undertaking study at degree level or above will be able to work 20 hours per week during term time and full time during vacations;
 - Students sponsored by a higher education institution undertaking study below degree level will be able to work 10 hours per week during term time, and full time during vacations;
 - Students sponsored by a publicly funded further education college undertaking a course of study at any academic level will be able to work 10 hours per week during term time, and full time during vacations; and
 - Other students will not be granted permission to work at any time.

- Restricting the entitlement to bring dependants (partners and children):
 - We will allow new students sponsored by a higher education institution on a course at level NQF 7 / QCF 7 / SQCF 11 or above lasting 12 months or more to sponsor their dependants.
 - We will also allow new students to bring dependants where they are sponsored to study in the UK by the UK Government or another national government on a course that is longer than six months.
 - The dependants of these students will be able to work, subject to the existing restrictions in the Rules.
 - Dependants of students with existing entry clearance or leave to remain in the UK will be able to stay in the UK in line with the duration of their leave and any conditions imposed upon it. Dependants with existing leave wishing to extend their stay will be able to do so subject to existing restrictions, provided they apply at the same time as the Tier 4 (General) Student applies to continue their studies, and within three months of the expiry of their existing leave. Provision is also made to allow for grants of entry clearance to be made where children born to a Tier 4 (General) Student during a period of leave are seeking to enter or re-enter the UK (children born in the UK in these circumstances are not required to obtain leave to remain)."

[Source: *Home Office* – 13 June 2011]

NORTHERN IRELAND

Guidance on political campaigning

For information.

The Charity Commission for Northern Ireland has published guidance, [*Campaigning and political activities by Charities in Northern Ireland*](#), for charitable organisations engaged in political activities and campaigning. The guidance aims to ensure that all charities are confident about what they can legitimately do if they decide to become involved in political activity.

Political campaigning has occasionally been a matter of concern in England and Wales – for example, during the campaign on the referendum on the Alternative Vote. Many charities – churches included – engage in activities aimed at influencing politicians and political parties and it is important they act within the law and that their independence be maintained.

[Source: *CCNI News* - 15 June 2011]

ODDS & ENDS

Abolition of cheque-clearing: update

For information.

There was an interesting exchange in the House of Lords on 6 June on the proposal to end the cheque-clearing system. In answer to a question by Lord Naseby, the Commercial Secretary to the Treasury, Lord Sassoon, accepted that many users continue to rely on cheques, particularly small businesses, charities and the elderly. He reiterated that if the Payments Council takes a decision in 2016 to end the present system of cheque clearing in October 2018 it will do so only if there is an available, acceptable and widely adopted alternative system.

Crucially, he stated (for the first time to our knowledge) that 'The Government have been clear that that must include a paper-based system' – and he did so twice.

Next, the House of Commons Treasury Committee reopened its inquiry into the matter. In advance of the hearing Mark Hoban, [the Financial Secretary to the Treasury, wrote to the Chairman of the Committee](#), Andrew Tyrie, in terms rather critical of the exercise so far.

The [Payments Council's] announcement was made without an assessment of the costs and benefits, or a plan or timetable for managing the process, or an indication of what alternative payment instruments might need to be created. These things are only now being developed. The result has been to create a great deal of uncertainty and alarm across the country, particularly among those for whom other existing forms of payment may be unsuitable - elderly or housebound people, schools, clubs and charities, rural communities, small businesses, and others...

The Payments Council has said that cheque use is in terminal decline, based on the trend since 1990, when cheque use peaked at 4 billion transactions (although business use evidently continued to grow until 1997). The annual volume of cheques has fallen to 1.1 billion in 2010, of which more than half were personal cheques. Given the lack of alternatives to cheques for many groups such as those noted above, however, the volume of cheques used - while lower - is still likely to be significant. On average every adult writes 13 cheques and receives four cheques a year, and the proportion of individuals making cheque payments rises with age - more than half of men and women aged 65 and above write cheques regularly.

Whilst I accept that a complex system that is designed to process more than 4 billion cheques a year may become unsustainable at significantly lower volumes, there seems to have been no assessment of whether a redesign to accommodate lower volumes may be more cost effective than developing new alternatives. The clearing system, as well as being costly, can also be slow and I have received numerous representations asking the Government to intervene on this point already.

Crucially, he concluded by stressing that any alternative system

... should replicate the flexibility and ease of use of cheques, whilst improving processing times, and be cost effective. It will need to have been tested in practice, and be widely available, widely acceptable and widely adopted by users who do not currently have a suitable alternative. Until this is demonstrated, ***I do not believe that there is a credible and coherent case for abolishing cheques*** [our emphasis]. The Government is keenly monitoring the progress of the cheque replacement programme and is considering whether it may need to intervene to protect vulnerable individuals and businesses if there is any threat that cheques may be withdrawn without suitable alternatives being put in place for all.

Taking those two things together, it seems that the Government is not entirely happy at the proposal – a feeling that was reinforced by an exchange at Cabinet Office Questions on 15 June. When Stuart Andrew (Pudsey) (Con) suggested that the impending abolition of cheque-clearing was a “giving barrier for many people”. Civil Society Minister Nick Hurd replied that “the matter is under review by the Government. It has been stated that cheques need to be replaced by some form of paper-based system”.

This is the first suggestion we have seen the cheque-clearing issue is under review *by the Government* rather than by the Payments Council. Coupled with Lord Sassoon's statement on the retention of a paper-based facility for transactions after abolition, it would appear that the Government is beginning to take a much closer interest in the issue than hitherto and is – perhaps – getting cold feet about the whole thing.

[Sources: HC Deb 15 Jun 2011 c 761: *Civil Society* - 16 June 2011]

PROPERTY & PLANNING

Compulsory purchase and community assets

For information.

Local authorities have wide powers to acquire land by compulsory purchase, for instance to secure the proper planning of their area and grant public access to land for recreation.

Current guidance to local authorities in England on compulsory purchase is contained in an Office of the Deputy Prime Minister Circular 06/2004: *Compulsory Purchase and the Criche! Down Rules*. DCLG has now issued a new [Appendix](#) to the Circular relating specifically to requests from voluntary and community organisations and other third parties for the compulsory purchase of a threatened community asset.

The guidance will remind authorities that, as with any compulsory purchase, they must be able to finance the cost of the scheme (including the compensation to the owner) and the Compulsory Purchase Order process either from their own resources, or with a partial or full contribution from the requesting organisation.

In order to assess whether there is a compelling case in the public interest for a compulsory purchase order, councils will have to ensure (as they must for all orders) that there is a viable scheme for the asset and that there are no other impediments to the scheme going forward. Local authorities should ask those making the request for such information that is necessary for them to do so. This could include:

- the value of the asset to the community
- the perceived threat to the asset
- the future use of the asset and who would manage it (including a business plan where appropriate)
- any planning issues; and
- how the acquisition would be financed.

[Source: *DCLG Press Notice* - 9 June 2011]

Easements, Covenants and Profits à Prendre

For information.

The Law Commission has published [Making Land Work: Easements, Covenants and Profits à Prendre](#). A [Summary](#) is also available.

The report makes recommendations to simplify, modernise and enhance the law of easements, covenants and profits à prendre. These rights are essential to the effective use of land and are relied upon by a significant proportion of property owners in England and Wales. The report recommends piecemeal reform where needed, while preserving those aspects of the law that function satisfactorily. The Commission's recommendations would not affect the validity and enforceability of existing rights.

The recommended reforms would:

- make it possible for the benefit and burden of positive obligations to be enforced by and against subsequent owners;
- simplify and make clearer the rules relating to the acquisition of easements by prescription (or long use of land) and implication, as well as the termination of easements by abandonment;
- give greater flexibility to developers to establish the webs of rights and obligations that allow modern estates to function;
- facilitate the creation of easements that allow a substantial use of land by the benefiting owner (for example, rights to park a car); and
- expand the jurisdiction of the Lands Chamber of the Upper Tribunal to allow for the discharge and modification of easements and profits created post-reform.

[Source: *Law Commission News* - 8 June 2011]

Waste from churches

For information.

We have been told that a local authority (unnamed) is charging a church for collecting its waste – with the result that the congregation has resorted to taking the waste home and putting it in the household rubbish.

This seems to be a problem that surfaces about every three years – and any local authority that is doing this is in breach of its statutory obligations. Schedule 1 to the Controlled Waste Regulations 1992 is crystal clear:

“SCHEDULE 1

WASTE TO BE TREATED AS HOUSEHOLD WASTE

1. Waste from a hereditament or premises exempted from local non-domestic rating by virtue of—

(a) in England and Wales, paragraph 11(1) of Schedule 5 to the Local Government Finance Act 1988(2) (places of religious worship etc.);

(b) in Scotland, section 22(3) of the Valuation and Rating (Scotland) Act 1956(4) (churches etc).

2. Waste from premises occupied by a charity and wholly or mainly used for charitable purposes.

[etc].”

On that basis, churches are covered twice: as places of religious worship and as premises occupied by a charity.

The issue is the subject of guidance from Defra, issued by Municipal Waste Policy (MWP), Waste Strategy Division, DEFRA, Floor 6, Ergon House, Horseferry Road, LONDON SW1P 2AL as recently as 12 October 2007:

“DEFRA is aware of confusion in some waste authorities over the status of waste from premises used as places of religious worship.

Paragraph 1 of Schedule 1 of the Controlled Waste Regulations classifies as household waste from a hereditament or premises exempt from local non-domestic rating by virtue of, in England and Wales, paragraph 11 of Schedule 5 to the Local Government Finance Act 1988. In practice, this means waste from places of religious worship. Authorities with waste collection duties must collect this waste and may not charge for its collection or disposal.

Under paragraph 11(1)(b) of Schedule 5 of the Local Government Finance Act 1988, the provision in paragraph 25 above also applies to buildings used in connection with the conduct of public religious worship such as an office or church hall. However, if the church, mosque,

synagogue, etc. hires out such buildings to other groups not connected with the conduct of religious worship this would be a commercial activity and any waste arising from such use would be commercial waste for which a charge for both collection and disposal can be made.

Paragraph 15 of Schedule 2 of the CWR classifies waste from premises occupied by a charity as household waste for which an authority may charge for collection (but not disposal).

However, DEFRA is aware that some authorities are charging for collection of waste from charities located in places of worship. If the activities of the charity are in connection with the conduct of public religious worship the charity would be entitled to free waste collection as well as free disposal."

The Controlled Waste Regulations 1992 are still in force: here is the link to the text of Schedule 1: <http://www.legislation.gov.uk/ukxi/1992/588/schedule/1/made>.

Any church that has problems over collection of its own waste should quote Schedule 1 and the above guidance at the local authority concerned. If that does not do the trick, please send us an e-mail with chapter and verse and we shall attempt to raise the matter with Municipal Waste Policy at Ergon House (or with whomever is currently responsible).

[Source: *CLAS Summary* - 12 June 2011]

TAXATION

Inheritance tax: consultation

For information.

HMRC has published a [consultation document](#) on the proposed lower rate of inheritance tax when leaving 10% of an estate to charity. The purpose of the consultation is to inform aspects of the policy detail that have not yet been decided and how HMRC can best implement the policy. The consultation closes on **31 August 2011**.

Scope of consultation: The consultation document, *A new incentive for charitable legacies*, covers the following areas:

- Application of the 10% test and the reduced IHT rate – whether the reduced rate should be limited to the free estate or extended to other components of the estate;
- The nature of the legacy – some practical issues around valuation of assets, types of charitable legacies, claims, and avoidance;
- Instruments of Variation – notifying charities about legacies;
- Administrative issues – issues connected with forms, guidance and Wills;
- Other issues – mainly applicable to specific situations; and
- The impacts of the policy – comments and information about the assumptions made about impacts and level of take up.

For the above, see chapters 3, 4 and 5. The full list of consultation questions can also be found on pages 24 and 25 of the document.

The following details have already been decided and so are not the subjects of the consultation:

- the level of the reduced IHT rate;
- the expected commencement date; and
- the minimum proportion of the net estate that must be left to charity.

HMRC states that in addition there are other aspects which are not being considered under this consultation:

- the overall policy of introducing a reduced rate of IHT to encourage charitable legacies;
- the range of entities, legacies to which will contribute to passing the 10% test; and

- the reliefs and exemptions which will be deducted to arrive at the 'net estate'.

Next Steps: The Government will consider consultation responses when it is developing the detail of the policy for encouraging charitable legacies. This will form the basis for draft legislation "to be published for further consultation before Budget 2012". A summary of responses will be published on the HMRC website "later in the year".

[Source: *HMRC What's New* - 10 June 2011]

HMRC VAT notes

For information.

HMRC has published [VAT Notes No 2 2011](#). The main points of interest to Churches and religious charities insofar as they pay VAT (which some of them do) are as follows:

Online filing

From April 2012 all VAT Returns must be submitted online. All remaining VAT businesses registered before 1 April 2010 with an annual turnover of less than £100,000 will have to submit their returns online and pay electronically. *Do ensure that you convert to online filing well before this date to avoid a last-minute rush.* Even if you do not have a computer or internet connection, *you are still required to submit your returns online from April 2012;* so you need to start thinking now about the options available.

To sign up for VAT online services you will need to input your effective date of VAT registration. You can find this on your VAT4 Certificate of VAT registration HMRC sent when the business registered for VAT. If you have misplaced your VAT4 you can request another via the 'VAT Helpline' link on the 'Contact us' page.

After signing up, HMRC recommends that you set up an email address on the 'At a Glance' page, to receive email alerts to remind you each time a return is due.

Correcting mistakes on your VAT Return

In July 2009 HMRC published a new edition of Notice 700/45 How to correct VAT errors and make adjustments or claims.

Section 4 of this notice announced that the monetary limits for adjusting for errors on your returns had been increased from £2,000 to £10,000 and in some cases even up to £50,000.

VAT fraud guidance

On 24 March 2011 the VAT Fraud Team published new guidance regarding VAT fraud. This guidance replaces Missing Trader Intra-Community Guide (MTIC).

Changes to Lennartz Accounting and the Capital Goods Scheme

HMRC has now published Information Sheet 06/11 which provides the detailed guidance announced in Revenue & Customs Brief 53/10. It gives information on:

- implementing the EU Technical Directive and the changes affecting taxpayers buying land and property, boats and aircraft; the combined business/non-business partial exemption method;
- changes to the Capital Goods Scheme (CGS); and
- legislating for a concession linked to the option to tax for property.

Relevant new and revised notices

- [Notice 700 The VAT Guide](#)
- [Notice 700/41 Late registration penalty](#)
- [Notice 725 The Single Market](#)
- [Notice 700/1](#) and [700/11](#) Supplement to [Notices 700/1 and 700/11](#)
- [Notice 718 The VAT Margin Scheme and global accounting](#)
- [Notice 733 Flat Rate Scheme for small businesses](#)

[Source: *HMRC What's New* - 7 June 2011]

VAT: admission to events

For information.

It is unlikely – but by no means impossible – that a Church or religious charity might run an event on which VAT would be chargeable. HMRC has now updated its [guidance on the VAT treatment of supplies of admission to events](#), drawing a distinction between events (such as a sporting event or a concert) and activities (such as educational courses, although single educational conferences and seminars may be “events”). The guidance includes examples illustrating the discussions.

Though the guidance is aimed primarily at companies, the issue is of obvious relevance to all kinds of charities. Training courses for which a fee is charged are a possibility: for example, the guidance contrasts a university holding a three-day symposium on particle physics (which HMRC would categorise as an event) with a year-long evening course involving a weekly evening of lectures, submitted coursework and reading lists (which HMRC would class as a supply of education).

[Source: *HMRC updates to guidance*- 3 June 2011]