

**CLUB BOOKING AGREEMENT**

The [1] .....  
Which is affiliated / associated with [2].....  
Wish to claim VAT exemption for the following bookings [3].....  
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For the hire of [4].....  
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The club agrees to comply with all the conditions set out in the attached letter and contracts to pay for each of the lets referred to above. The club acknowledges that failure to comply with all of the conditions will mean that the club will incur a VAT charge on the whole series of lets.

Secretary.....Date: .....  
Or  
Chair.....Date: .....

- [1] Enter the name of the club or organisation
- [2] Enter the organisation to which the club is affiliated or associated
- [3] Copy of the affiliation certificate **must** be provided
- [3] Enter the **actual dates and times** the let is required
- [4] Enter the precise description of the facilities being hired

Dear Secretary,

The block booking you make with **Rogerstone Primary** may, under very precise circumstances, be exempt from VAT. However, the onus will be on your club to comply with the following conditions imposed by HM Revenue and Customs if you wish to claim VAT exemption:

Conditions that **MUST** be met to allow a booking to be treated as VAT exempt:

1. The booking must consist of at least 10 lets.
2. Each session must be for the same sport or activity.
3. Each session is in the **same place**, although a different pitch, court or lane, or different number of pitches, courts or lanes is acceptable.
4. The interval between each let is to be at least 24 hours but not more than 14 days. Please note that there is no exception for intervals that exceed 14 days through closure of the centre for public holidays etc.
5. All lets referred to on the original booking must be paid for in full whether or not the club actually turns up on any particular occasion. Please note that there is no cancellation facility permitted by HM Revenue and Customs other than where the Council cancel due to adverse weather conditions or due to unforeseen non-availability of the facility.
6. The facilities are let out to a school, club, association or an organisation representing affiliated clubs or constituent associations, such as a local league (this facility is not available to an individual or group of individuals).
7. The person to whom the facilities are let has **exclusive** use of them during the sessions.
8. The club must sign up to a formal agreement with the establishment concerned and the agreement must specify the dates and times of the lets covered.
9. A copy of the affiliation certificate **must** be provided.

**Failure to comply with all of the above conditions throughout the period of the agreement will result in the WHOLE SERIES of lets being regarded as VAT standard-rated.** In these circumstances, the club will be liable to the additional VAT charged.

NB. Additional dates not specifically quoted in the original agreement at the time of booking will be VAT standard-rated unless they are part of a new series of lets that, in themselves, meet all the conditions for VAT exemption.