

## BRITISH TRIATHLON FEDERATION

### PRO FORMA DECLARATION BY ELIGIBLE BODIES

#### ***VAT Exemption declaration - Active Skills for Life***

You have agreed to purchase the Federation's Active Skills for Life package. In order that it may exempt from VAT this product, please could you complete the undermentioned declaration and return it to us. Unless you confirm that you are exempt from VAT, we are afraid that we are required to charge VAT on the supply of the package.

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In order to determine if the Federation may be exempt from VAT for the supply of the Active Skills for Life product we need to know whether or not your organisation is an **eligible body** and, if so, whether the product is **closely related to supplies of education provided to your students, etc.**

You are an eligible body if you are a:

- (1) School;
- (2) UK University and any college, institution, school or hall of such a University (UK campuses of foreign universities may be eligible under category 6 below);
- (3) Further and Higher Education Institution (as defined under legislation governing such bodies);
- (4) Public body, for example, a Government Department, Executive Agency, Local Authority and Health Authority;
- (5) Body which provides the teaching of English as a foreign language but only in so far as the provision relates to the teaching of English as a foreign language;
- (6) An organisation not falling within categories 1 to 5 above which:
  - is precluded from distributing and does not distribute any profit it makes; and
  - applies any profits made from supplies of education towards the continuance or improvement of such supplies.

"Education" is broadly defined as:

A course or lesson of instruction or study in any subject whether or not that subject is normally taught in schools, colleges or universities and regardless of where and when it takes place. In the sports sector, education includes classes that are led and directed, rather than merely supervised with no form of instruction taking place.

Goods and services closely related to the provision of education represent goods and services that are for the direct use of your pupils/students.

**This statement and declaration reflect information contained in Schedule 9, Group 6 of the VAT Act 1994. Subsequent changes in the law may affect the tax status of our supply to you.**