

# VAT

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# VAT Exemption

Some charities may request that VAT is not added to their invoice as they are VAT exempt. This is a complex matter that may leave the supplier with the VAT bill and a fine if not processed properly.

## INVOICING

Must be done through a proforma and cannot be paid for online through MaticTrack.

## GUIDANCE

The simplest way to navigate this matter is to explain that the customer must read the information on the following UK government webpage:

<https://www.gov.uk/guidance/vat-when-you-supply-services-or-goods-to-charities-notice-70158>

## HMRC GUIDANCE

The Customer **MUST** complete and return the following certificate printed on their letterheaded stationery signed and saved into the generic folder of the company (DOWNLOAD WORD DOC HERE:

[Z:\Staff Folder\Administration\Credit Control\Vat Exemption](#)):

# Charity advertising request for zero rating

Part 1 is to be completed by the charity.

(tick as appropriate)

(\*delete as appropriate)

I ..... (full name) ..... (status in organisation)

of ..... (name and address of organisation)

.....

Declare that the above named charity is \*buying from/importing from:

..... (name and address of supplier)

.....

The following which \*is/are eligible for relief from VAT under item

8 or 8A

8B or 8C

of zero rate group 15

or qualify as

printed appeal letters

printed envelopes for use with appeal letters

printed monetary donation collecting envelopes

monetary donation collecting boxes

lapel stickers or badges or component parts

..... (signature and date)

Note: it's the supplier's responsibility to ensure that the goods or services supplied are eligible before zero rating them.

Part 2 is to be completed by the supplier.

I have read the guidance in VAT Notice 701/58: charity advertising and goods connected with collecting donations and agree that the goods and services described come within the category shown.

Signature and date .....

This certificate should be retained by the supplier for production to a VAT officer.