

If you are organising an educational visit or summer school at the University of Wales, Aberystwyth, the supplies of accommodation and catering may be liable for exemption of VAT. Please read and sign this declaration form if your group can satisfy the necessary requirements.

**Name of organisation:** .....

**Dates of visit:** .....

I declare that the visit/course being held at the University of Wales, Aberystwyth is:

- a. provided by an 'Eligible Body' as defined in the VAT (Education) Order 1994 (definition of 'Eligible Body' is below) *and*:
- b. the subject matter of the visit/course is educational, research or vocational training *and*:
- c. the catering and accommodation provided will be used directly by my students/delegates *and*:
- d. a charge is being made to the students/delegates for this supply by my school/college.

**Signed:** ..... **Date:** .....

**Position:** .....

An organisation is an 'Eligible Body' if it falls into one of these categories below:

1. Schools
2. Universities
3. Higher education institutions
4. Foreign language schools
5. Some public bodies:
  - a) UK government departments
  - b) UK local authorities
  - c) UK non-profit-making agencies/companies performing functions that were previously undertaken by government departments

If the decision to exempt a course or conference is successfully challenged by HMRC, the University reserves the right to pass on to the client any additional VAT charge which may become due.