

Hourly Rates	From September 2019	From September 2020
Hall – school site	£20.90	£21.53
Hall – college site	£14.00	£14.42
Performing Arts Room – school site	£6.35	£6.54
Physiotherapy Room – school site	£10	£10.30
Swimming Pool – school site	£40	£41.20

Vat rates may apply, please see chart below

What is being let?

Gymnasium

Playing Field,
Outdoor Courts
or Pitches

Swimming
Pool

School Hall,
Classroom(s) or
Community Room(s)

Is it marked
or equipped
for sports?

NO

YES

EXEMPT

Is it let for a
sporting
purpose?

NO

YES

EXEMPT

Is it let for
a sporting
purpose?

NO

YES

Is it let for
car
parking?

NO

YES

EXEMPT

STANDARD
RATED

Is it a regular
letting? (*see
conditions)

YES

NO

EXEMPT

Is it let for a
full 24-hour
period?

YES

NO

EXEMPT

STANDARD RATED
(casual letting of
sporting facility)

Are facilities
provided? (eg:
use of IT suite,
AV equipment)

NO

YES

EXEMPT

Is a separate
charge made
for facilities?

NO

YES

ROOM HIRE = EXEMPT
FACILITIES = STANDARD RATED

Did hirer book room
expressly for use of the
facilities (rather than
them being incidental)?

NO
EXEMPT

YES

STANDARD RATED

*
REGULAR LETTINGS of sporting facilities, must be:
- to a school, club or association;
- for the same activity in the same place;
- booked for at least 10 periods;
- at least 24 hours and no more than 2 weeks between each session;
- agreed in writing that payment will be made for entire series, whether used or not;
- agreed that the hirer will have exclusive use of the facilities during their allotted periods.
Lettings that do not fulfill ALL the above conditions are casual lettings.

NOTES

- Charges to other WSCC establishments/departments are outside the scope of VAT.
- Additional charges for insurance and Insurance Premium Tax are EXEMPT from VAT.
- Voluntary Aided Schools only need account for VAT on S/R lettings if the Governing Body is registered/registerable for VAT.