

# VAT in the Education Sector

4 November 2014 (09.30 – 17.00), London

This course deals with all the detailed and complex VAT rules in the sector, and fully explains when supplies are taxable, exempt or 'non-business'. It also examines the rules for VAT recovery, including the various partial exemption methods.

Fee: £295

## BOOK TWO OR MORE DELEGATES AND SAVE UP TO £30 PER DELEGATE!

- Book two delegates and pay £280 per delegate – saving £15 per delegate
- Book three or more delegates and pay just £265 per delegate – saving £30

CPD Units: 8

### COURSE CONTENTS

#### Supplies

- the importance of distinguishing between 'business' and 'non-business' income for VAT purposes
- who qualifies as an eligible body?
- vocational training
- distance learning and e-learning
- research and consultancy
- English as a foreign language
- supplies to other educational institutions
- overseas students
- grants or sponsorship?
- catering
- sales from courses.

#### Partial Exemption

- direct attribution
- standard and special methods
- recovery of VAT on overheads.

#### Land and Property Issues

- VAT and construction costs
- charity concessions
- conferences and conference facilities
- licences to occupy land
- vacation lets.

#### Input Tax and Records

- the zero rating for advertising, and equipment bought with donated funds
- blocked input tax
- obtaining the correct evidence to support input tax claims
- making voluntary disclosures to HMRC
- how to complete a VAT return correctly.

### WHAT WILL I GET OUT OF IT?

At the end of the course delegates will be able to:

- analyse supplies made by their educational institution, and assign the correct VAT liability to each
- understand their partial exemption method used, and be able to consider better alternatives
- recover the correct amount of VAT, supported by the correct evidence, on a correct VAT return.

**PLEASE NOTE:** The course assumes a good grasp of basic VAT.

### THE SPEAKER

Gwen Ryder BA (Hons) CTA AIIT, senior consultant, VAT, Moore Stephens LLP has been a VAT and customs duty specialist and lecturer for her entire career. She worked in HM Customs for nine years before joining the 'Big 5'. She then became the VAT and customs partner in a top 20 firm of accountants. Gwen is an associate of the Institute of Indirect Tax, and a member of the Customs Practitioners Group and the VAT Practitioners Group. Gwen advises a wide range of clients on all matters of VAT and customs duty as it applies in the UK and internationally, also lecturing extensively on these subjects.

### BOOK ONLINE

Please visit <https://events.accaglobal.com> to book online

# BOOKING FORM

## VAT in the Education Sector 4 November 2014 (09.30 – 17.00), London

Please visit <https://events.accaglobal.com> to register and book online.

Alternatively, please use the booking form below using BLOCK CAPITALS throughout.

### INVOICE TO

For the attention of:

Mr/Mrs/Miss/Other (please specify)

First name

Surname

Organisation

Address

Postcode

Is this a home address?  business address?

Tel no.

Fax no.

Email

VAT reg. no.

### DELEGATE DETAILS

Membership no. (if applicable)

Are you an ACCA?  FCCA?

(Please note these letters will appear on joining instructions and the delegate list)

Additional designatory letters

Mr/Mrs/Miss/Other (please specify)

First name

Surname

Job title

Email

Tel. no.

Mobile no.

Correspondence address

Postcode

Is this a home address?  business address?

### PREFERRED METHOD OF COMMUNICATION

Email  Post

### SPECIAL DIETARY REQUIREMENTS (tick as appropriate)

Vegetarian  Other

(please specify)

### TRANSFERS/REFUNDS/CANCELLATIONS

Notification of transfers should be given, in writing, at least 10 full working days prior to the start of the originally booked event. 10% of the event fee will be charged on each event transferred, based on the standard non-discounted course fee.

Refunds will only be given where cancellations are notified, in writing, 10 working days or more before the event. 10% of the event fee will be charged on each event cancelled, based on the standard non-discounted course fee. If you are unable to attend a booked event a colleague may attend in your place.

In the event that we cancel an event, our liability shall be limited to a refund of any course fees paid. In order to keep costs – and fees – to a minimum, we reserve the right to cancel or reschedule events without prior notice and to amend published programmes, fees, venues and lecturers.

### JOINING INSTRUCTIONS

Joining instructions are usually sent at least five working days before the start of an event. If you have not received your joining instructions three days prior to the event, please call the Professional Courses team on 020 7059 5910. **ACCA will not be held responsible for non-receipt of joining instructions and refunds will not be issued under such circumstances.**

Visit [www.accaglobal.com/uk/professionalcourses](http://www.accaglobal.com/uk/professionalcourses) to view our full terms and conditions.

### PAYMENT METHOD (tick as appropriate)

Please note, ACCA courses run by CAET are VAT exempt.

I enclose a cheque (made payable to CAET)  
for £ \_\_\_\_\_

Please charge to my:

Mastercard  Visa  Amex  
 Maestro  Visa Debit

Please note that card transactions are processed by Worldpay on behalf of the Certified Accountants Educational Trust.

Name of cardholder

Cardholder's address

Postcode

Cardholder's email

Card no.

Issue no.

Start date

Expiry date

Please invoice

The purchase order number/reference is: \_\_\_\_\_

I confirm that I have the authority of my company to incur this expenditure. I understand that invoices must be settled within 14 days or in advance of attendance at the event, whichever is the sooner. I further understand that delegates will be held responsible for payment of invoices. I have read and accept the terms and conditions.

ACCA and our approved training providers deliver CPD courses for both members and non-members. ACCA will maintain records including contact details and attendance records and these details will be disclosed to our approved training providers.

Signature

Date

Please return this form to: CAET, Professional Courses, PO Box 64185, London, WC1A 9EB

Fax: 020 7059 5959. Email: [professionalcourses@accaglobal.com](mailto:professionalcourses@accaglobal.com) VAT registration number GB 233 3332 02