

VAT for VAT Registered Councils

Wednesday 20th July 2022 10am – 11.30pm

Delivered by: The Parkinson Partnership, LLP

For clerks, finance staff and councillors from councils that are VAT registered, who wish to develop their knowledge (VAT registered councils have a 9-digit registration number, submit quarterly VAT returns online and charge VAT on taxable sales. If your council submits a VAT126 claim, it is not VAT registered).

This session explains when and how VAT registered local councils charge VAT, when they can reclaim it and when they can't. Essential for any council contemplating major building projects.

Topics include:

- how VAT law applies to local councils
- where to find the law and guidance
- business and non-business activities
- understanding whether sales are taxable or exempt from VAT
- when to charge VAT
- VAT rates
- when VAT can be reclaimed
- VAT returns
- Partial exemption
- Non-business activities
- Reclaiming VAT when using grants and donations

By the end of this session you will:

- Know where to find the relevant legislation and guidance
- Understand the key concepts of VAT
- Know when a council can or can't reclaim VAT
- Recognise when a council must charge VAT
- Be aware of activities that require special attention

Session leader: Steve Parkinson, The Parkinson Partnership LLP

Steve is a former Town Clerk & an accountant with 30 years' experience in public sector finance, who specialises in advice & training for the local council sector.

Instructions

This is an interactive session, you will need a device with a reasonable screen size such as a PC, laptop or tablet to be able to participate fully.

Your booking confirmation will contain a link to the online event. Please ensure that you log in at least 10 minutes before the session starts, make sure that your screen name includes your first and last names.

Please make your booking on-line [here](#)

Cost: £30 per member delegate

PLEASE PLACE YOUR BOOKING THROUGH YOUR CLERK