

**DECLARATION BY ABERYSTWYTH UNIVERSITY CLAIMING VAT EXEMPTION FOR GOODS and/or SERVICES PURCHASED FOR THE DIRECT USE OF ITS STUDENTS FROM ANOTHER ELIGIBLE BODY**

**To** …………………………………………………………………………………………………………………………………………………………

(Name of Supplier – must be an eligible body\*)

**at** (Address of Supplier)………………………………………………………………………………………………………………………….

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**DECLARATION:**

I declare that Aberystwyth University is an eligible body within the scope of the VAT (Education) Order 1994, and that the following goods and/or services being purchased by the University are for the direct use of its students/conference delegates for an educational purpose.

Description of goods/services for which VAT exemption is requested:

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

**Position & Dept:** ……………………………………………………………………………………………………………………………………

\*Eligible bodies for the purposes of the VAT (education) Order 1994 include UK universities, fee paying schools, commercial providers who teach English as a foreign language (EFL), government departments, health authorities, local authorities making a business provision, other public bodies who perform functions similar to those of government departments or local authorities who act under an enactment or instrument for public purposes and not for their own profit, and other non-profit making bodies which are precluded from distributing and do not distribute any profits they make and who apply any profits which might arise from making supplies of education or vocational training to the continuance or improvement of those supplies.

Item 4 Group 6 Schedule 9 to the VAT Act 1994 allows supplies of goods and services provided by one eligible body to another to be exempt from a VAT charge as long as both the following apply:

* the goods and services are closely related to the exempt education or vocational training being provided by the eligible body purchasing them;
* the goods and services will be directly used by the students receiving this exempt education.