HMRC - VATSC82250 - Goals Soccer Centres ([2012] UKFTT 576)

Goals Soccer Centres owned a sports centre and organised competitive football leagues and competitions. Charges were made to participating teams for both the pitch hire and administration.

The FTT found that there were two separate supplies being made rather that a single package of both elements:

one supply of the pitches - a supply of land which was exempt as the relevant conditions were met, and

one supply of administration and management services which was standard-rated

This decision was based on factors such as the pricing structure and there being two contracts which, although linked, were an aim in themselves and were not dependent upon each other to be fulfilled. This led to a change in HMRC policy which was set out in VATLP19600

Previous page

Next page