HMRC - VATWELF2050 - Which Bodies Provide Exempt Welfare Services?: What Is A Charity?

In order to apply the welfare exemption a charity must hold evidence that it is registered with the Charity Commission for England and Wales, or if not registered with them (for example if it is exempt from registration with the Charity Commission or is a Scottish or Northern Ireland charity) then it must have evidence that it has been formally recognised as a charity by HMRC for tax purposes.

The procedure for applying to HMRC for recognition as a charity for tax purposes is explained here.

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