HMRC - VATWELF4050 - Spiritual Welfare: Which Supplies Of Spiritual Welfare Are Exempt From VAT?

Spiritual welfare is a meeting of persons for the purpose of providing spiritual succour. The following are examples:

retreats - leading a group in the exploration of their spiritual needs and development;

spiritual counselling - a course of talking therapy on a one to one basis about spirituality;

discussions, debating and sharing thoughts on spirituality;

meditation, prayer or worship.

This list is not exhaustive. But you should be able to recognise from the nature of the supplies whether they fall within the categories listed above. When determining if the supply fits within these categories, you should adopt a common sense and ordinary approach within the spirit of the relief.

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