HMRC - VATWELF4060 - Spiritual Welfare: Supplies That Are Not Spiritual Welfare

Conferences, courses of instruction or retreats that are designed primarily to provide recreation or a holiday cannot be treated as exempt.

The content of a course alone cannot determine its liability, but may be an indicator for you to consider. As an example a course in theology is not the provision of spiritual welfare but education. Therefore one should consider whether the supply falls within the education exemption.

Previous page

Next page