

Guidance VATGPB update report for CIPFA meeting March 2017

1. Guidance completed since previous CIPFA meeting

Guidance updated in VATGPB		
Page Number	Page Title	Reason for Change
VATGPB 8868	Trolleys (abandoned)	New web page - Recovery allowed on abandoned trolleys
VATGPB 9500	Supplies to departments and authorities	New paragraph added regarding treatment of DfID overseas aid contracts.
VATGPB 4210	Definition (of Local authorities)	Paragraph on Health and Wellbeing Boards included and their section 33 status.
VATGPB 8743	Homeless persons services	New page created regarding charges made for storage of a homeless person's belongings. Changes also made to pages 8310 and in table on page 8290.
VATGPB 7700	School private fund income	Number of changes to clarify guidance including adding more examples, transferring income from the school to the LA and the treatment of income from lettings.
VATGPB 7820	Sales of laptop computers	Reference to the Home Computer initiative is now obsolete. Removed reference to parents and teachers in the title as requested.
VATGPB 7855	Fuel and Power	

		First paragraph should refer to Schedule 7A of the VAT act, not schedule A1. Also, foundation schools are eligible for reduced rating.
VATGPB 8781	Mercury abatement	New page created giving detail on mercury abatement and that amounts paid to Tmacs is not consideration for a supply.
VATGPB 1600	HMRC Contacts	Contact information details updated. References top BAGS team in Southend replaced with references to the UBODS team in Shipley.
VATGPB 4830	Method of reclaim by un-registered bodies	Contact information details updated. References top BAGS team in Southend replaced with references to the UBODS team in Shipley.
VATGPB 4850	Verification of VAT 126 claims	Contact information details updated. References top BAGS team in Southend replaced with references to the UBODS team in Shipley.
VATGPB 4860	Common errors	Contact information details updated. References top BAGS team in Southend replaced with references to the UBODS team in Shipley.
VATGPB 4300	Section 33 bodies: those admitted by Treasury Order	Two newly created Combined Authorities included in S33.
VATGPB 5208	Police : Collaboration agreements	Page of information on collaborations being cost only transactions. (May have been completed before last CIPFA meeting.)
VATGPB 7805	Careers services	Changed to reflect Local Authorities role and reduce information on Connexions. VAT liability of LA's supplies to third-parties.
VATGPB 7825	Assisted instrument purchase scheme	Updated to include reference to replacement parts, which are included in AIPS and definition of state education for AIPS purposes.
VATGPB 7830	Supplies of food and drink	

		Line - whether within or outside an agency arrangement, only supplies of food and drink by a school to its pupils can at any stage be treated as non-business- has been deleted. Supplies from one school to another schools pupils are also closely related.
VATGPB 8150	Neighbourhood Nursery initiative	This page states DfE has confirmed that nursery provision by LA's is made under the same legislative provisions as that made by private nurseries. Therefore all charged-for nursery provision by local authorities is exempt.
VATGPB 8310	Bed and breakfast accommodation	Guidance at odds with Notice 709/3 on 28 day rules. Text replaced by link. VAT Notice 709/3 Hotels and Holiday-accommodation
VATGPB 8355	Care and repair schemes	Corrected so that administration fees are taxable.
VATGPB 8410	Supplies of sporting services	Broken link mended.
VATGPB 8675	Dropped kerbs and carriageway crossings	Supply of dropped kerbs are a non-business activity so VAT not chargeable.
VATGPB 8860	Supplies of staff	VAT treatment of Fire Service College- small amendment to show not all training given is business related.
VATGPB 8875	Waste collection and disposal	Section on Waste Transfer Notes added.
VATGPB 9200	HMRC responsibilities	Contact details added/updated.
VATGPB 9500	Government Departments ICDP	Additional information on International Collaboration Defence Projects
VATGPB 9720	COS Heading introduction	Page updated to include how a body can apply to be included on the Treasury Order.
VATGPB 9850	COS Heading 6: Section 278 Agreements	The changes provide further guidance on recovery for smart motorways, tunnels and bridges.

VATGPB 9990	COS Heading 13: Collection, delivery and distribution services	Extra wording added ("in relation to postal and courier services").
VATGPB 10050	COS Heading 16: - Debt collection	Heading introduction amended to provide greater clarity.
VATGPB 10250	COS Heading 26: Hire of vehicles, including repair and maintenance	The reference to long term car hire covering a period of 30 days or more has been removed.
VATGPB 10435	Examples of items that are eligible for recovery under COS Headings 35 and 37	Layout of page changed, table reformatted, and the word "damaged" removed from what is recoverable for repairs to sanitary ware.
VATGPB 10610	COS Heading 44: - Operation and maintenance of stores depots	Wording on third bullet has been amended to provide greater clarity.
VATGPB 8370	Housing and community projects: planning regulations	Third paragraph on Pre-Application Services in Wales added to text.
VATGPB 1500	Introduction: representative bodies	Amendments made :1 The UoE no longer sits on the CIPFA VAT committee and 2 LGA COSLA and Society County Treasurers do not liaise with the UoE.
VATGPB 1600	Introduction: HMRC contacts	GOV.UK had unrecognised characters on the page. These have been removed.
VATGPB 3240	Delegation from one local authority to another	Small typo corrected.
VATGPB 3260	Statutory position	Name change to public Bodies UoE.
VATGPB 8640	Car parking	Name change to public Bodies UoE.

VATGPB 4140	Requests to use the scheme	Page updated to include how a body can apply to be included on the Treasury Order.
VATGPB 9650	Second 33E bodies: VAT refunds to non-departmental public bodies and similar public bodies.	Titles updated. (May have been completed before last CIPFA meeting.)

2. Guidance still to be completed

Page	Title	Work completed so far and further actions
VATGPB 7500 +	VA Schools	First draft completed in outfield then looked at by policy. Two teams will meet to produce third draft for CIPFA to look at. Meeting next week.
VATGPB 5200 +	Police Special Services	Draft on file not fit for purpose. New re-write will be started March/ April 2017.
VATGPB8645	Cemeteries and Crematoriums	Policy outlined by DO. Awaiting result of meeting between DO and MR.
VATGPB10010	COS heading 14 Computer services	IT services supplied with staff Awaiting reply from internal stakeholder.

+ more than one page to be changed