

Extension of UK tax reliefs to charitable organisations across Europe

HMRC has published a question and answer paper concerning the extension of certain reliefs from UK taxation, including VAT reliefs, to charities and 'community amateur sports clubs' based in the EU or in Norway or Iceland. This follows a judgment in the ECJ in January 2009 that granting such reliefs only to domestic charities constitutes unlawful discrimination. The paper indicates that there may be retrospective application of the reliefs. Any potentially affected bodies should consider their position carefully in the light of this paper.

The paper is available on HMRC's website via this [LINK](#).

A wide range of VAT reliefs are available to charities, including relief from VAT which would otherwise be chargeable to them on buildings and building works, fuel and power, advertising etc. and exemption and zero-rating for various supplies made by them.

Suppliers to charitable organisations and those organisations themselves should seek to ensure that the maximum available relief is obtained.

Please call 4 Eyes Ltd if you believe that you may be affected.

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