

# The Camping and Caravanning Club

Greenfields House, Westwood Way, Coventry CV4 BJH

**Green Paper Number:** 2.6

**Subject:** Reclaimable VAT on Purchases

**To:** As listed below

**From:** Honorary Club Treasurer, I S Birch (Mrs)

**Direct Line No:2** 02476475040

## Vatable Payments (input Tax)

The attention of all persons purchasing good or services on behalf of the Club or a Club Unit should be drawn to the following:

Where **VAT** has been incurred in respect of a chargeable activity, the VAT that has been charged to the Unit by a Supplier is usually recoverable.

To recover this **VAT** (known as Input Tax), it will be necessary to hold documentary proof that the Input Tax has been paid and this will require a VAT Invoice from the Supplier made out to the Club. and not an individual. For value **over £250** the following information must be shown:

1. Identifying number
2. Date of supply
3. Date of issue (often the same date as date of supply)
4. Suppliers name, address and VAT registration number
5. The Camping and Caravanning Club as the recipient of the goods or services.
6. Type of supply e.g. sale
7. Description sufficient to identify the goods or services

### For each description you must show:

8. The quantity of goods or extent of services
9. The charge made excluding VAT
10. The rate of VAT charged

To National Councillors ✓

To Region Secretaries ☒

To Section National Secretaries ☒

To District Association Secretaries ☒

To Section Area Secretaries ☒



*The Secretary*

11. The total charge made including VAT
12. The rate of each cash discount offered
13. Each rate of VAT charged and the amount of VAT charged at each rate and shown in sterling.
14. The total amount of VAT charged, shown in sterling.

Retailers such as newsagents, supermarkets etc are not required to issue VAT invoices unless requested by a customer to do so. Where a VAT invoice is requested, the VAT issued may be a "less detailed" or "modified" invoice.

**Less Detailed Invoices** – Provided the VAT inclusive consideration for the goods or services does not exceed £250 the supplier need only show:-

1. Suppliers Name and address and VAT registration number
2. Type of supply
3. Description to identify the goods or services
4. Total amount payable, including VAT.
5. For each rate of VAT chargeable, the gross amount payable including VAT and the VAT rate applied.

**Modified VAT Invoices** – The retailer can issue an invoice showing the VAT inclusive value of each standard rated supply. The following should be shown at the foot of the invoice.

1. Total VAT inclusive value of the standard rated supply.
2. Total VAT payable on those supplies.
3. Total VAT exclusive value of the supplies.
4. Total value of any zero rated or exempt supplies should be shown separately.

Where the Camping and Caravanning Club obtains a "less detailed" or "modified" VAT invoice these can be used to support the recovery of input tax in the same way as a full VAT invoice.

When submitting the cashbook and VAT summary on a quarterly basis, the Treasurer should include a copy of any invoices over £250 where VAT has been reclaimed.

It is important to note that on invoices for goods or services valued under £250 where the invoice is made out to named person or company this must be The Camping and Caravanning Club.

If you would like clarification of whether input VAT can be reclaimed, please send copy of the relevant Invoice to the Finance Department at Greenfields House.

January 2007