

# The Camping and Caravanning Club

Greenfields House, Westwood Way, Coventry CV4 8JH

Green Paper Number: 2.7  
Subject: VAT - SELF BILLING  
To: All Treasurers and as listed below  
From: Club Treasurer, Mrs I S Birch  
Direct Line No: 02476 475040

As a result of audits carried out on Region/DNSection/Section Area accounts. it has become necessary to state the Club's position regarding "self - billing".

Self-billing is where the customer is able to generate tax invoices on behalf of the supplier and is only acceptable to HMRC if a number of conditions are followed.

Self-billing must not be carried out by The Camping and Caravanning Club's Regions/DA's/Sections/Section Areas.

A number of "receipt type" forms appear to be in circulation, from which Treasurer's then recover input VAT. These forms are not acceptable, VAT invoices and input VAT must not be recovered.

A signed receipt for cash paid to a landowner is required if the landowner does not provide a proper VAT invoice. A signed receipt cannot be treated as a VAT invoice.

If you require further assistance regarding the above please contact the Finance Department at Greenfields House or contact me personally by phone or email on:

Phone 01922 691430

Email [sally.birch@blueyonder.co.uk](mailto:sally.birch@blueyonder.co.uk)

To National Councillors	<input checked="" type="checkbox"/>
To Region Secretaries	<input checked="" type="checkbox"/>
To section National Secretaries	<input checked="" type="checkbox"/>
To District Association Secretaries	<input checked="" type="checkbox"/>
To Section Area secretaries	<input checked="" type="checkbox"/>

