

## **RE: LISTED PLACES OF WORSHIP VAT SCHEME**

The scheme was introduced in October 2012 and allows church to recover the VAT on certain eligible works on places of worship which are listed by historic England. Two recent enquiries made me think it was worth recapping the existence of the scheme and eligible works.

Without reproducing the full list, eligible work can broadly described as work to the permanent fabric of the building including necessary professional fees. This includes electrical and plumbing work and security systems to prevent crime. Some particular items to point include: -

- Planning and design fees
- Fees of Bat Inspectors and Health and Safety Advisors
- Fitted kitchen but not electrical good or removable appliances
- Repairs to Pipe organs
- Repairs to fixed pews
- Asbestos removal
- Repairs resulting from metal theft
- Damp treatment and Pest control
- Locks and hinges
- Hearing loops
- Cleaning resulting from other eligible work

The claim process is pretty straight forward and invoices need be no greater than 12 months old at the date of application and the minimum level of claim is £500 (excluding VAT) of work.

The government have guaranteed up to £42m per year until March 2020, whilst the scheme could be renewed there is no certainty. So if there was any work being considered churches should be mindful of this date.

One VAT relief that all churches, including non-listed churches, are eligible is Zero Rating by the contractor on any work on construction of ramps and widening of doorways and passages to facilitate entry and movement around the building of those with a disability. Sadly the conditions for Zero Rating of stair lifts are generally too restrictive to benefit our churches.

If in doubt please contact Mervyn Davies, the finance officer 0121 783 1177 or email [financeoffice@urcwestmidlands.org.uk](mailto:financeoffice@urcwestmidlands.org.uk)