**VAT & CCL Guidance**

**Domestic use**

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| **Types of premises** | **Domestic use** | **Non-domestic use** |
| Residential premises in general | * A house or flat * Caravan * Monastery, nunnery or similar | * Running a business from home * By law, gas and power supplied to:   + B&Bs or similar are not considered to be domestic use. |
| Residential homes | * Home/institution providing residential accommodation for children * Home or institution providing residential accommodation for people in need of personal care because of: * Hospice or palliative care | * Supplies within a residential home used for office/ managerial activities |
| Caravan parks/ holiday accommodation | * Caravans solely for residential use either on a fulltime, weekend or holiday basis * Caravans hired out on a self-catering bases * Shower/toilet blocks for the use of those staying in the caravan park * Self-catering holiday accommodation | * Business activities carried out from a caravan * Non-residential services within a caravan park such as retail or catering outlets * Leisure or sport activities for which a charge is made * Hotel or B&B accommodation |
| Schools and other educational establishments | * Residential accommodation for boarding students and staff * Ancillary rooms used by boarding students and staff including:   + Kitchens - Dining rooms – Bathrooms - Study rooms | * Ancillary rooms used by non-boarding students and staff including:   + Kitchens -Dining rooms – Bathrooms - Study rooms, etc |

**Charitable use**

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| **Types of premises** | **Charitable non-business use** | **Charitable business use** |
| Charities in general | * Activities or services provided, which are funded by:   – Grants   * Donations * Voluntary contributions * Investment income * Usually holds a charity registration number | * Where the activity is provided in return for a consideration * Where the activity has a degree or frequency or scale * Any membership subscriptions which provide members with additional benefits such as discounted entrance fees |
| Places of worship | * Where the supply is used for worship and related meetings * Where income is generated by donations, voluntary contributions or investment income, rather than by fixed charges | * Where any part of the premises are used for non worship purposes * Where income is generated from hiring or renting out the facilities * Where the premises are hosting fundraising activities, where goods and/or services are   supplied in return for payment |
| Community Centres/ Leisure centres | * Activities or services provided, which are funded by:   – Grants   * Donations * Voluntary contributions * Investment income | * Fundraising activities such as:   + Hiring or renting out the facilities   + Charging admission to events held on the premises   + Sale of goods and services including food and refreshments * Any membership subscriptions which provide members with additional benefits such as   discounted entrance fees |
| Schools and other educational establishments | * Where the education provider:   + Has charitable status and   + Does not charge for their services | * Where the education provider does not have charitable status * Where the education provider has charitable status but makes a charge for their services e.g.   tuition fees, hiring out the premises, etc |