**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
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| 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
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| 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
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**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
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| 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 |