CLUB PROGRAMME
PART OF ENGLAND FOOTBALL

Is your club registered for VAT?

Yes

How much taxable income does your club generate?

Have you recovered all the VAT you're entitled to recover?

Check the correct VAT has been applied here

Yes

Is this correct under the Partial Exemption Rules?

Check here

No

How much are the costs you restrict the VAT Recovery on?

Is this correct under the Partial Exemption Rules?

Check here

No

What is your club's annual taxable income?

Check what is taxable here

Is this over £85k?

Yes

Find out about VAT Registration here

No

Your club does not have to register for VAT.

That said, doing so on a voluntary basis may be financially advantageous if you have a facility improvement project in the pipeline such as:

- Artificial pitch
- Clubhouse build / refurb / extension
- Changing rooms
- Pitch drainage / levelling
- Floodlights

Check if this would be advantageous for you here