

The dates for the course are:

**Monday 27th September
to Friday 1st October**

Day 1 - Introduction to VAT

Day 2 - Land and Property

Day 3 - Partial Exemption

Day 4 - Leisure

Day 5 - Planning and Partnerships

The Palace Hotel, Torquay



**The Palace Hotel
Babbacombe Road
Torquay
Devon
TQ1 3TG**

The presenters for this course will be:



Peter Gladdish

Peter has significant experience of advising local authorities on VAT issues. He spent the last 3 of his 9 years with Customs and Excise as policy adviser to Customs' local authority VAT teams. Peter subsequently joined Ernst & Young's public sector VAT team in 1997.

In June 2003, recognising the demand for sensibly priced quality VAT advice within the local authority sector, Peter left Ernst & Young and started LAVAT.

Peter hosts our Local Authority VAT Forum in Kent. As a long standing member of the CIPFA VAT Committee, Peter is regularly involved in providing input on policy matters and negotiating with Customs at HQ level.



Gordon Turner

Gordon's VAT career started with Customs and Excise, followed by a move to Leicestershire County Council as one of the first full-time VAT specialists in local government. He chaired the Central Counties consultative group and, co-founded the first national group. Gordon raised a challenge to Customs' treatment of cultural services which led to the introduction of a new exemption in UK VAT law.

He left LCC to join the public sector team at, first, Ernst and Young and, then, PwC. Whilst there he helped develop the LSVT shelter arrangement. With over 20 years' experience in the sector, Gordon hosts our Local Authority VAT Forums in two venues in the Midlands. He has developed a deep knowledge of local authority VAT issues including housing, property, education and economic development matters.

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LAVAT
the local authority VAT specialists

Local Authority VAT Courses

2010

Sun, Sea and VAT!

But attendance on this course is no holiday.
We are delighted to announce a comprehensive four-day residential training programme in September designed to provide both a good grounding in local authority VAT to those with little experience, and to refresh and update of the knowledge of those that have been dealing with VAT for some time.

The course will run from Monday lunchtime and will conclude with lunch on Friday. From the introduction to the principles of local authority VAT on Monday afternoon through to VAT planning and partnerships on Friday morning, participants will be given a sound technical overview, together with learning the tips and tricks of the successful and practical administration of the tax.

The course fee includes all meals, refreshments and accommodation from lunch on Monday through to lunch on Friday, comprehensive training packs, and a conference folder for each delegate. While participants will derive the maximum benefit from attending the full programme, each day will concentrate on a particular technical subject and it will be possible, exceptionally, for delegates with a good grasp of the principles of VAT to attend for part of the programme. Please contact us to discuss your requirements.

Our team of VAT advisors have been running local authority VAT courses for over 20 years and are well equipped to guide participants through the complexities of the tax in a relaxed, informal and participative environment, with plenty of examples and anecdotes to reinforce the learning.

LAVAT Consulting is dedicated to providing high quality VAT advice and consultancy services to local authorities and other section 33 bodies. Our detailed understanding of the specific VAT issues that local authorities face means that we are well placed to provide advice of the highest quality.

Venue: The Palace Hotel, Torquay

- **Introduction to VAT**
- **Land and Property**
- **Partial Exemption**
- **Leisure**
- **Planning and Partnerships**

Further details overleaf, or visit our website www.lavat.co.uk/training

The cost for the course is **£975** plus VAT for the full week, which includes all accommodation on a dinner, bed and breakfast basis (based on delegates staying Monday night through to Friday morning). Accommodation on a dinner, bed and breakfast basis can be booked for the Sunday night at the additional price of £80 per delegate plus VAT.

Any Authority booking 3 or more places will be entitled to 10% discount.

Book before 16 July 2010 to receive a £75 discount.

■ **Day 1 - Introduction to VAT**

This part of the course provides an introduction to the basic principles of VAT as well as covering the specific issues faced by local authorities. This part aims to give the participant a good basic awareness of VAT, including the ability to identify situations where VAT may be an issue. Each topic is clearly explained, with the use of case-studies and exercises to reinforce key points.

This part of the course includes an introduction to issues such as land and property and partial exemption, and provides a valuable stepping stone to the more detailed examination of these aspects of VAT which will be covered in subsequent parts of the course.

■ **Day 2 - Land and Property**

Land and property is probably the most complex area of VAT and, due to the size and value of transactions, can also be the highest area of risk.

This part of the course aims to give the participant the ability to differentiate between different property transactions and identify situations where VAT may be an issue.

This part will include a full update on the revised 'option to tax' provisions and explain under what circumstances a local authority might decide to opt to tax and what seemingly innocent sequence of events can trigger disapplication of that option!

Each topic is clearly explained, with the use of case studies and exercises based on actual local authority scenarios to reinforce key points.

■ **Day 3 - Partial Exemption**

The partial exemption calculation or, more accurately, the section 33 VAT recovery calculation is the single most important VAT issue faced by local authorities. Without careful management, the de minimis limits can be exceeded resulting in a significant cost in terms of irrecoverable VAT.

This part of the course aims to steer the participant through the section 33 minefield and provide a practical understanding of both the process and methodology of the calculation. Each topic covered is supported by realistic mini-case studies and the day is rounded off with a major case study designed to consolidate and reinforce the learning points.



■ Day 4 - Leisure Services

Local authorities have a great deal of involvement in the provision of leisure services, from the operation of major leisure centres to the more modest occasional lettings of sports pitches.

Whatever the facility there are VAT issues to be considered. Increasingly, local authorities are looking at alternative ways of delivering leisure services, through management companies, private leisure operators and the 'not for profit' sector. No 'options appraisal' is complete without taking into account VAT.

This section of the course examines the VAT treatment of leisure services provided by local authorities, the comparative position of private leisure operators and the special rules for the not-for-profit sector, with examples of when outsourcing is, from the VAT perspective, advantageous, and also when it is not!

■ Day 5 - Planning and Partnerships

This part of the course dispels the myth that VAT is not really an issue for local authorities on the basis that they are able to recover all VAT costs which they incur. It gives those involved in planning or advising on major projects an insight into what can go wrong when the VAT is either ignored or left until it is too late to take action.

At the end of the course, delegates will be aware of the commonly encountered VAT pitfalls – and the opportunities – how they might be recognised and matters managed so that VAT does not fall as a cost to the project.

The issues discussed are based on actual events at local authorities, so the case-studies will have particular relevance to the participants and will serve to reinforce key points.