VAT & CCL Guidance

An overview of charitable and domestic use



Domestic use

Types of premises	Domestic use	Non-domestic use
Residential premises in general	 Self contained dwelling such as a house or flat Caravan Houseboat Monastery, nunnery or similar Residential accommodation for the Armed Forces 	 Running a business from home By law, gas and power supplied to: Hospitals, prisons or similar Hotels, 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: Old age Disability Drug dependency or alcohol Mental disorder 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 our 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, etc 	 Ancillary rooms used by non-boarding students and staff including: Kitchens Dining rooms Bathrooms, study rooms, etc

Charitable use

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 Membership subscriptions which only provide members with copies of reports, annual accounts and the right to vote at meetings 	 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
Churches and other 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 church 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
Village halls/ community centres/ Leisure centres	 Activities or services provided, which are funded by: Grants Donations Voluntary contributions Investment income Membership subscriptions which only provide members with copies of reports, annual accounts and the right to vote at meetings 	 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