



Success for our client, Westmorland County Agricultural Society.

HMRC back down on arguments made by VATangles concerning the fundraising VAT exemption for Agricultural Shows / Memberships.

When the pandemic hit in 2020, Agricultural shows stopped overnight, which impacted the ability of some societies to raise funds through these events. VATangles worked with its client, Westmorland Agricultural Society, to review case law and look for an angle to pursue with HMRC to recover funds and save on output VAT.

Following a review of the case law applying to agricultural societies, our consultants noticed a point of law that they could argue with HMRC and proceeded with an appeal to the Tribunal on behalf of Westmorland.

A month before the appeal was meant to be heard, HMRC backed down and accepted the position put forward by VATangles. As a result, Westmorland benefited from a significant VAT repayment and a beneficial ruling going forward.

The rules around whether the fundraising and membership exemptions apply are complicated. Our consultants would be happy to review your society to see if the exemptions apply.

Contact James Hurst to find out how we can help you save VAT.

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James Hurst
Technical Director

The team were knowledgeable, friendly and efficient throughout the whole process.

"VATangles' expertise and services made a tangible difference to our society, at a time when there was a lot of uncertainty. We valued their advice and support in liaising with HMRC, and we couldn't be happier with the result. We've worked with VATangles for several years, and their understanding of the Law, our sector and our agricultural society provides a fresh and innovative approach to our VAT matters."

Christine Knipe
CEO of Westmorland County Agricultural Society