

Obtaining VAT Refunds from Programme Fees

You may be able to reclaim Value Added Tax (VAT) paid on course fees from HM Revenue & Customs if you have bought the goods or services to use in your business. Cambridge Executive Education cannot assist in the process of reclaiming VAT, and you cannot reclaim VAT from your own tax authority – reclaims must be via HM Revenue & Customs, preferably online via their website:

www.hmrc.gov.uk

To help you find the relevant information on the HM Revenue & Customs website, you may find the following useful:

For EU Businesses visiting the UK

You will need to complete the VAT65 form, preferably online.

Fill in the VAT65 form online:

http://customs.hmrc.gov.uk/channelsPortalWebApp/downloadFile?contentID=HMCE_CL_000067

Guidance notes for completing the VAT65 form:

http://customs.hmrc.gov.uk/channelsPortalWebApp/downloadFile?contentID=HMCE_PROD1_028334

Overview of who can make a claim, and what you may claim for:

<http://www.hmrc.gov.uk/vat/managing/international/EU-visits.htm>

Detailed notice for refunds of VAT in the EC for EC and non-EC businesses:

http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageLibrary_PublicNoticesAndInfoSheets&propertyType=document&columns=1&id=HMCE_CL_000860

For Non-EU Businesses visiting the UK

You will need to complete the VAT65A form, preferably online.

Overview of who can make a claim, and what you may claim for

<http://www.hmrc.gov.uk/vat/managing/international/nonEU-visits.htm>

Detailed notice for Application for refund of VAT by a business person who is not established in the community

http://customs.hmrc.gov.uk/channelsPortalWebApp/channelsPortalWebApp.portal?_nfpb=true&_pageLabel=pageLibrary_PublicNoticesAndInfoSheets&propertyType=document&columns=1&id=HMCE_CL_000860

Fill in the VAT65A form online

http://customs.hmrc.gov.uk/channelsPortalWebApp/downloadFile?contentID=HMCE_PROD_07838

Guidance notes for completing VAT65A form

http://customs.hmrc.gov.uk/channelsPortalWebApp/downloadFile?contentID=HMCE_PROD1_028335