

University of Sussex VAT Guidance

CHARITY ADVERTISING

As a registered charity, the University qualifies for zero-rating provided the supply of advertisement is made by a third party. The relief covers all types of advertisements on any subject, including staff recruitment. Charities are expected to place advertisements for activities which fall within their charitable aims.

Charities can advertise VAT free in any medium which communicates with the public. This includes all the conventional advertising media such as television, cinema, billboards, the sides of vehicles, newspapers and printed publications. The advertisement must be placed on someone else's time or space to qualify for zero-rating.

Direct mail and telesales do not qualify for relief, because they are not a supply of advertising time or space to the public at large but are marketing and advertising addressed to selected individuals or groups.

An advertisement placed on a third party's internet site qualifies for zero-rating.

In order to obtain this relief, the University has to complete a declaration that the specific conditions for the claimed relief are fulfilled and issue this to the supplier with the order.

A downloadable version of the zero-rating certificate is provided on the finance page